"All the News That's Fit to Print."

The New York Times.

THE WEATHER
Rain today; Thursday, fair; fresh east winds, shifting to west on Thursday.
For weather report see next to last page.

VOL. LXIX...No. 22,740 NEW YORK, WEDNESDAY, APRIL 28, 1920. TWO CENTS in Greater New York | THREE CENTS Within 300 Miles | FOUR CENTS Elsewhere

STRIKE TIES UP LAST OF TROLLEYS ON STATEN ISLAND

Employes of Richmond Light and Railroad Company Abandon Cars at 10 P. M.

CITY TO OPEN BUS LINES

Will Try to Aid Travelers Along North Shore Routes, Says Whalen.

POWER MEN URGED TO QUIT

Sympathetic Strike Would Leave Island in Darkness—Company Will Not Try to Run Cars.

Staten Island's only working trolley system, the Richmond Light and Railroad Company, was closed down last night by a walkout of motormen, conductors, inspectors, linemen and mechanics, who, true to their threats of several days past, started abandoning their cars at 10 o'clock.

With its transportation system, both passenger and freight, badly crippled by the cumulative effects of the shutdown of the Midland lines because of its failure to obtain permission to charge a higher fare, the partiel tie-up of the Staten Island Rapid Transit System's steam trains as an outgrowth of the "outlaw" railroad strike, and last night's walkout, Staten Island is facing a shutdown of its electric power plants by a sympathetic strike, which would put the whole borough in darkness.

Municipal buses were being rushed to Staten Island last night to take care of the residents of the North Shore, who, except for the city's help, would be virtually marooned by the strike. Grover A. Whalen, Commissioner of Plant and Structures, announced that he would have fifty buses running early today on four different lines.

The walkout came after fruitless attempts to settle the differences between the company and the strikers, in which Mayor Hylan, through Commissioner Whalen, played a conspicuous part. The company took the position that wage increases would be impossible without higher fares and refused to meet the strikers, who were unyielding in their demands for an increase from 40 and 45 cents an hour to 75 cents an hour.

Will Not Try to Run Cars.

Directors of the company were in conference at the company's office, 60 Wall Street, in the afternoon, while the strikers were in session on Staten Island. No information as to what action the Directors took was forthcoming, but officials of the corporation reiterated their declaration that they would not attempt to move the cars.

"It is not our fault that this strike comes off," said Michael J. Finnegan, President of Local 726, Amalgamated Association of Street and Electric Railway Employes of America. "We have given the railway officials every chance to play fair with us. We called a special meeting for the afternoon in the hope that officials of the road might attend and suggest some way that an amicable settlement of the men's claims be brought about, but the officials never showed up, although we waited for them until long after 7 o'clock.

"The responsibility for this strike rests squarely at the door of the power company officials, because at their request we postponed the strike until we learned the fate of the Jenks increased fare bill. Had this bill been passed, they said, it would have meant a rise in wages for us.

"Again some of the men wanted to go out on strike early tonight and leave the commuters to get home the best way they could, but they were shown this would be inadvisable and they agreed to continue the operation of cars up until 10 o'clock."

Earlier in the day Finnegan had expressed a willingness to arbitrate. He suggested that the settlement be left in the hands of a committee to be composed of Mayor Hylan, one representative of the company and one representative of the union.

Cars Taken to Barns.

The strikers ran their cars to the barns at Brook Street, New Brighton. They began to come in at 10 o'clock and the employes who were at that time operating cars out on the lines placed signs reading "Car Barns Only" on their cars and took them to New Brighton. There were no disturbances of any kind.

More than 10,000 Richmondites will be affected by the suspension of service. The Richmond company maintains five lines—the Elisabethport, Jersey Street, Silver Lake, Castleton Avenue and Bull's Head lines. The city buses will be put on all but the Elisabethport line. The Staten Island Rapid Transit system runs parallel to this line and it was said last night that it had recovered sufficiently from the railroad strike to carry many of the Richmond passengers.

There are already fifty-five city buses operating on Staten Island. They are taking the place of the cars of the Midland system. The additional buses started over on ferries at 1 o'clock last night.

Commissioner Whalen announced yesterday the city's program for bus service to meet the emergency.

"We will augment our present service by adding fifty buses to replace the trolley cars," he said, "and we will

Continued on Page Three.

SIX (6) BELL-ANS is a Little HOT Water for INDIGESTION. Quick relief.—Advt.

Threaten Strike to Free Irish; Search for de Valera on Ships

LIVERPOOL, April 27.—The Lord Mayor today received a deputation representing Irish societies, who threatened that unless the Sinn Fein prisoners were released from Wormwood Scrubbs Prison within forty-eight hours the port of Liverpool and the industries would be held up by a strike of Irish workers.

These workers in Liverpool number 117,000.

Similar action is being taken at other ports. It is said that the Lord Mayor of Liverpool is making representations to the Government on the situation.

BELFAST, April 27.—Detectives boarded the Anchor Liner Columbia on her arrival at Moville today and minutely inspected the passengers and their passports. It is reported that they were searching for Eamon de Valera, "President of the Irish Republic," who, the authorities suspected, was on board.

A similar investigation took place at Londonderry.

CHICAGO, April 27.—Eamon de Valera has left Chicago for Atlanta, Ga. He spoke here last night, challenging the right of Sir Auckland Geddes, British Ambassador, to represent the people of Ireland.

BITTER DEBATE OVER BONUS BILLS

Green Calls War Tax Plan Fruit of Demagoguery and Quackery.

'COWARDS,' SHOUTS GARNER

Champ Clark Hints at Parliamentary Revolt, and Raine Accuses the Rich.

WASHINGTON, April 27.—The fight over the method of raising almost two billion dollars for bonuses to war veterans precipitated an all-day debate in the House today, during which the Republicans on one side and the combination of Democrats and insurgent Republicans on the other indulged in acrid verbal combat.

Representative Johnson, Republican, of South Dakota, announced that seventy-five Republican "insurgents" favored a retroactive "war profits" tax instead of the sales tax, proposed by Republican leaders. His statement would indicate an upset of the Republican program for passing the bill Monday without permitting action on the war profits tax proposal. Representative Garner of Texas, the Democratic whip, predicted that the result of the Republican caucus next Friday night would be to "whip" the insurgents into line.

The war profits tax plan was attacked by Representatives Green of Iowa and Longworth of Ohio, Republicans, after its introduction by Mr. Johnson and Representative Rainey of Illinois. The two Republicans asserted this measure would "levy taxes on taxes," and that the excess earnings of individuals and corporations during the war period had already been taxed more than 50 per cent.

"To accept this plan means there will be no soldier legion," declared Mr. Longworth, adding that it would "kill the soldiers' bill beyond resurrection."

Five-fold Scheme, Says Longworth.

Without giving the details, Mr. Longworth said the Republican plan for raising the money proposed a five-fold scheme of taxation. Besides the levy on sales, which he said "would not raise much," Mr. Longworth said all Stock Exchange transactions were to be taxed, while the existing levies on tobacco, incomes and real estate sales were to be increased. He also announced that officers of the rank of Captain or below in the army, and of corresponding grades in the navy, would receive the benefits of the relief legislation as well as the enlisted men.

Representative Frear, Republican, of Wisconsin advocated a third plan for raising money, providing for increased income taxes during 1919, 1920 and 1921, a tax on stock dividends issued this year and a new tax on automobiles and theatre admissions and real estate sales.

Representatives Champ Clark and Garner demanded that opportunity be

Continued on Page Four.

KNOX REDRAFTS PEACE RESOLUTION; ASKS TRADE TREATY

Prepares Clause Calling On Wilson to Negotiate with Germany Again.

DEMOCRATS TO FIGHT IT

They Deny Senate Has Right to Urge New Treaty After Rejecting One Already Made.

CLEARING WAY FOR DEBATE

Amended Plan to be Presented to Committee Today, but Action May Wait.

Special to The New York Times.

WASHINGTON, April 27.—Senator Knox today completed the redrafting of the peace resolution adopted recently by the House and will present it in amended form to the Senate Foreign Relations Committee tomorrow. As drawn by Mr. Knox the resolution is much shorter than the House draft and, in his opinion, much less complex.

Lack of a quorum in the committee may prevent action tomorrow, Chairman Lodge said tonight. He and other committee members hoped, however, that it would be possible to agree on a favorable report.

In expectation of early committee action, Senate Republican leaders today began expediting legislation as much as possible, so that, in the event of long discussion of the resolution, appropriation bills will not be held up unduly. Senators are insistent that nothing be allowed to stand in the way of a recess early in June, as those who are not directly interested in the national conventions have political concerns at home which they wish to look after.

Senator Knox was not ready tonight to make public the text of his resolution, but gave an outline of its provisions. It first repeals specifically the joint resolution declaring war on Germany, and restores the status quo ante bellum as between the United States and Germany, using the language of the House resolution in this regard.

Asks Wilson to Negotiate.

The resolution then requests the President to begin negotiations with Germany for the restoration of friendly relations and commercial intercourse; in other words, for a treaty of amity and commerce.

The third provision is designed to protect the financial claims of American nationals against Germany and German nationals by tying up all money and property in the United States belonging to German nationals which were seized and are now held by the Alien Property Custodian or other Government agents. This property cannot be returned to its original owners under the resolution until all claims of American nationals have been satisfied in full.

A fourth section retains for the United States all the rights guaranteed by the armistice terms and the Treaty of Versailles until such time as a permanent arrangement has been entered into between the Government of the United States and the German Government.

The final provision is for the repeal of all war legislation, and on this point the language of the House resolution is used.

Mr. Knox said that so far as he knew all the Republican members of the Foreign Relations Committee, with possibly one exception, would accept his resolution. Senator McCumber of North Dakota, one of the mild reservation group, has presented a resolution of his own, which provides merely for the restoration of peaceful intercourse and commercial relations without going into the question of re-establishing the technical state of peace or repealing the war declaration or war-time laws. Whether Senator McCumber in the end will accept the Knox draft in place of his own is not known.

Undecided on Stand About Austria.

Senator Knox said that the question of dealing with Austria had not been decided. Some committee members wish to include Austria in the resolution, while others favor dealing with it in a separate measure.

The Democrats on the committee are

Continued on Page Two.

Lecture on Harriet B. Stowe is Forbidden; Northern Teachers in Southern School Quit

Special to The New York Times.

DANVILLE, Va., April 27.—All because of Harriet Beecher Stowe, author of "Uncle Tom's Cabin," and whose name is anathema to many Southerners, the faculty of Chatham Episcopal Institute, a girls' finishing school, have resigned, and the Trustees have been called to meet Thursday, to take action on the matter.

The trouble started a few days ago, when it was announced that a lecturer would speak to the student body on Mrs. Stowe's book. When the Rev. Dr. C. O. Pruden, President of the school, and rector of the Episcopal Church, heard of it, he put down his foot, and with it a veto. Miss Elisa Willis, Principal of the institute, took up the matter, and spoke with emphasis. The rector assumed an unyielding stand, and when the faculty heard Dr. Pruden's stand they had an interview with him, and seeing no chance for the lecture they resigned. The President accepted the resignations without hesitation, making them effective the last day of this month.

In the meantime word reached Bishop Tucker of the Diocese of Southern Virginia, and he sought to bring about a reconciliation. He obtained from Dr. Pruden an apology so far as the character of his words was concerned, but the faculty, it is said, still demanded that the lecture be given, taking the stand that it was only prejudice that stood in the way.

Dr. Pruden has obtained another faculty on short notice and is prepared to go on unless the Trustees on Thursday give a vote of lack of confidence. This is not expected, for the minister, who is a member of a widely known Virginia family, has been widely commended for his stand. The view he takes is that the institute is allied by its traditions with Southern ideals.

It is also explained that the faculty is composed of women graduates of Northern colleges. Miss Willis, it is understood, will complete the present school year.

PALL MALL ROUNDS, famous cigarettes, now in shape—a big idea.—Advt.

FOR INDIGESTION—SIX (6) BELL-ANS in a little HOT water. Quick relief.—Advt.

Carpenters to Boycott Firms Which Aid Overall Movement

MARYSVILLE, Cal., April 27.—Members of the Marysville Carpenters' Union, it was announced today, have voted to boycott business men who urge or permit their employes to participate in the movement to wear overalls as a means of reducing clothing costs.

The action was taken, it was said, because the "movement tends to increase prices of overalls and makes their purchase prohibitive for mechanics and artisans."

FORD REORGANIZES TO BUILD AIRCRAFT

Plans $100,000,000 Concern, Which Will Make Cars and Locomotives Also.

FAMILY HOLDS ALL STOCK

Delaware Charter to be Obtained—Capital Increased from $3,000,000.

LANSING, Mich., April 27.—Formal notice of the proposed reorganization of the Ford Motor Company and other interests of its stockholders was filed today with the Secretary of State. The papers indicated that the automobile and tractor businesses will be consolidated and reincorporated as a $100,000,000 Delaware corporation.

The corporate powers of the new company will permit it to manufacture aircraft, internal combustion locomotives and railroad cars and to continue the automobile, truck and tractor business now conducted separately.

The capital stock, it is understood, will be held by Henry Ford, Edsel B. Ford and Mrs. Henry Ford.

Incorporation is to be under Delaware laws because the Michigan statutes do not permit the organization of a company with a capital stock of more than $50,000,000.

Another reason given for the incorporation in Delaware is that the laws of that State permit a wider variety of businesses than a Michigan corporation is allowed to engage in. It has been known for some time that Henry Ford intended to undertake the development of aircraft. He has also been working for many months on a gasoline driven street car.

The change in the corporate organization is not to open the stock to public sale, but to consolidate the Ford interests.

The $100,000,000 corporation will be formed by the consolidation of companies now having a total capitalization of only $3,000,000. The present capital of the Ford Motor Company is $2,000,000 while that of the Henry Ford & Son Corporation, organized originally for the manufacture of tractors, is $1,000,000.

Announcement of the intention to reorganize the Ford interests was first made at the time of the purchase by Edsel B. Ford, some months ago, of the minority stock held by James F. Couzens, former Vice President of the Ford Motor Company and now Mayor of Detroit. Mr. Couzens was the last of the original group of minority holders to sell his stock to the Ford family.

STRIKE HITS ITALIAN BANKS.

About 35,000 Employes Quit in Four Leading Institutions.

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Special Cable to THE NEW YORK TIMES.

MILAN, April 27.—The national strike in Italian banks at present is confined to four leading credit institutions, the fourth being the Bank of Rome and not the Banca D'Italia, as has been erroneously stated. The total number of strikers is estimated at 35,000, about 800 of whom belong to Milan staffs.

According to a statement issued by the Bankers' Association, some 40 per cent. of employes appeared yesterday at various centres. The non-strikers are principally women whose elimination from the offices is aimed at by agitation.

Directorates of the banks affected express their readiness to improve the economic position of their dependents, but resolutely refuse to tolerate any introduction of Sovietism in the form of representation on boards of administration or creation of internal staff commissions of control. They further threaten punishment, and even dismissal, of members of staffs who absent themselves from business today.

GOVERNOR IN OLD SHOES.

Louisiana's New Executive Greets Old Clothes Club at Tulane.

NEW ORLEANS, La., April 27.—"I have bought only one pair of shoes in three years," Governor-elect John M. Parker said today in an address to the Tulane University Old Clothes Club.

"The man who has the moral courage to wear old clothes these days is setting an example of independent manhood to the whole world," the Governor-elect declared.

Tulane students have organized an old clothes movement, the overalls agitation being unfavorably received at the university.

British Deny Rebating Panama Tolls

WASHINGTON, April 27.—The British Embassy advised the State Department today that it had been authorized to deny reports that the British Government was rebating to British ships tolls paid for passage through the Panama Canal. The British Government, the Embassy said, only pays such tolls in cases where the Government has vessels on time charter.

"ADAM AND EVA." Biggest Comedy Hit in New York. Longacre Theatre.—Advt.

WOOD-JOHNSON FIGHT CLOSE IN JERSEY; HARDING'S LEAD IN OHIO IS SMALL; 'OLD GUARD' GROUP WINS IN BAY STATE

JERSEY HANGS IN BALANCE

Wood and Johnson Are Running Neck and Neck Throughout State.

WOOD IN THE LEAD

In 1,687 Districts Out of 2,005 He Is 859 Votes Ahead of Johnson.

UNPLEDGED MEN WINNERS

Edge and Frelinghuysen Appear at Head of the "Big Four" List.

The race between Maj. Gen. Leonard Wood and Senator Hiram W. Johnson for the Presidential preference vote in New Jersey was so close at 3:30 o'clock this morning that it was difficult to estimate which candidate for the Republican Presidential nomination had carried the State.

At various times during the evening each candidate was in the lead, but when late returns from a county favorable to one or the othe came in, the result was changed.

While the latest bulletin by election districts (1,559 out of 2,005), gives Johnson 38,713 and Wood 37,728, showing a lead for Johnson of 985, the tabulated vote by counties, which covers 1,687 districts, gives Wood 44,674 and Johnson 43,875, a lead for Wood of 859. An error in the returns of Union County first gave it to Johnson by 754, when it should have been credited to Wood by the same majority.

Although Senator Johnson kept in the lead more consistently than General Wood, at no time did his margin exceed much above 2,000 votes. At 2:30 o'clock this morning, with returns counted from 1,115 of the 2,005 election Johnson had 24,163 and Wood 25,320, making Wood lead at that time by 1,163 votes.

Although the vote in the State swung back and forth all night, certain counties were easily carried by one or the other candidate. Senator Johnson showed strength in industrial centres to which he appealed during his campaign. General Wood on the other hand ran strong in the southern section of the State. The vote showed he was strong in farming districts, and as the returns from these districts were slow in coming in, his managers expressed the belief that when all the returns were received the General would carry the State.

Johnson 5 to 3 in Jersey City.

Senator Johnson carried Jersey City, the second largest city in the State, by a 5 to 3 vote over General Wood. The complete vote was: Johnson 4,003, Wood 2,428. Johnson carried Hoboken by a vote of more than 3 to 1, the figures being: Johnson 1,257, Wood 851. Bayonne also was carried by Johnson, who had 1,165 votes there, as compared with 928 for Wood. He carried Newark by a vote of 5,212, as compared with 5,095 for Wood. General Wood carried Orange by a vote of 303, to 106 for Johnson. Republican State Chairman E. C. Stokes, who was elected as a Wood delegate, would make no statement on the result in the State at 3 o'clock this morning.

Returns from virtually one-third of the State indicated that the fight would be close.

Returns from 654 out of 2,005 election districts gave Johnson 14,261, Wood 12,306.

While the race was neck and neck for the popular vote, General Wood fared better than his rival in his fight for the delegates at large and the Congressional delegates. The latest returns indicated that General Wood would elect a majority of his Congressional district candidates and two of his four candidates for delegates at large. Johnson had two candidates for delegates at large in the field, and while they ran well, the Wood delegates ran better.

Unpledged Senators Lead.

The two unpledged candidates for membership in the Big Four, United States Senators Edge and Frelinghuysen, easily led all the others and were elected. Running unpledged to any candidate, they announced that they would vote in Chicago for the candidate carrying the preferential vote of the State.

In the fight for the Republican "Big Four" returns from 540 districts showed that United States Senators Edge and Frelinghuysen were running a close race for the head of the ticket, with former Governor Edward S. Stokes, pledged to General Wood, and Mulford L. Ballard, pledged to Senator Johnson, following in that order.

The vote was: Frelinghuysen 12,551, Edge 12,519; Stokes 10,905, Ballard 9,130.

Other Wood and Johnson candidates for the "Big Four" were close behind the leaders, there being only about 4,000 votes difference between the eight highest candidates.

The vote was: Thomas L. Layden 9,027, pledged to Johnson, and William

Continued on Page Two.

DELPARK SOFT COLLARS. Launder well—Hand finished.—Advt.

Washington State Republicans for Poindexter; He Makes Speech, Assailing the League Covenant

BELLINGHAM, Wash., April 27.—The Republican State Convention today elected four delegates at large to the National Convention, named seven Presidential Electors and adopted a platform. The State's diegation was instructed, in a rsolution unanimously passed, to "loyally use every means in their power" to obtain the Presidential nomination of Senator Miles Poindexter of Washington. Guy E. Kelly of Tacoma was indorsed for National Committeeman.

Senator Poindexter received an ovation when he spoke of national questions. He emphatically opposed the League covenant as presented to the Senate by President Wilson, and declared that the cardinal issues in the coming Presidential campaign were "maintenance of the independence of the United States, freedom of labor and industry and Americanization of the American Government."

Describing what he characterized as "the proposal that the victorious nations establish an international Government based on the same claims as those advanced by the Kaiser," he called the proposal "an astounding paradox."

LODGE LEADS POLL IN MASSACHUSETTS

Crane, Gillett and Thurston Are Also Elected as Delegates at Large.

WOOD GETS 2 DELEGATES

Both in District of His State Manager—29 Delegates Unpledged.

Special to The New York Times.

BOSTON, April 27.—The Old Guard and unpledged group of Republican candidates for delegates at large to the National Convention at Chicago appear certain to have been elected at today's primary in Massachusetts. They are Senator Henry Cabot Lodge, who has announced that he will present Governor Coolidge's name to the Chicago convention for the Presidential nomination; Speaker Frederick H. Gillett, former Senator W. Murray Crane and Edward A. Thurston, former Chairman of the State Committee.

Opponents of the "Big Four" were ex-Governor Samuel W. McCall, who favors Hoover for President; ex-Lieutenant Governor Louis A. Frothingham, who is for General Wood, with Hoover as second choice; Representative Alvan T. Fuller, who supports Wood; Thomas W. Lawson, and Russel A. Wood, who is for General Wood.

The vote of the State complete was as follows:

Republican—Lodge, 75,428; Gillett, 62,254; Crane, 60,927; Thurston, 48,947; Frothingham, 32,863; McCall, 31,493; Fuller, 30,439; Lawson, 18,321; Wood, 12,592.

Democratic—Walsh, 22,291; Long, 18,320; Pelletier, 19,723; Doherty, 18,129; O'Connell, 6,114.

Of the thirty-six Republican delegates, including those at large, twenty-nine are unpledged, two are pledged to Wood and four were described on the ballot as favorable to Wood. Some of those unpledged are likely to vote for the General.

The two Wood delegates are both from the district of Representative W. W. Lufkin, General Wood's manager, while there is a possibility of a third Wood delegate being chosen.

Boston gave Lodge a lead of 1,789 votes over Gillett.

For the Democrats, David I. Walsh of Fitchburg, led in Boston, with District Attorney Joseph C. Pelletier a good second, followed by Richard H. Long of Framingham and Daniel F. Doherty of Westfield.

Light Vote Cast.

Voting in the primaries was very light and the Democrats polled only a fraction of their former primary vote. The total number of votes cast in Boston was less than 20,000.

Senator Lodge topped the ticket in the first returns, and his strength was interpreted by his friends as an expression of approval of his course on the Peace Treaty and League of Nations. The first 100 towns, scattered throughout the State, showed Lodge running about 20 per cent. ahead of the others on the ticket. Speaker Gillett, whose vote-getting power as a candidate for the convention, was considerable of a mystery, was holding even with former Senator Crane, while Thurston trailed the former Senator, but not far behind.

There was great interest in the showing of former Governor McCall, Representative Fuller and former Lieut. Gov. Frothingham, who, with Thomas W. Lawson and Russel A. Wood, were fighting the "Big Four" for delegates at large. No one of these five ran dangerously near any member of the big quartet.

NORTH ADAMS, Mass., April 27.—The town of Florida, at the summit of the Mohawk trail, and through which the famous Hoosac tunnel extends, did not cast a vote in today's primaries. The Town Clerk opened the Town Hall, but none of the citizens appeared to vote, and the Clerk did not vote himself.

Matinee of "Theodore" at the Century today. Best Seats $2.00.—Advt.

SEE ELIMINATION OF HARDING IN VOTE

Narrow Margin in Ohio Considered a Blow to His Presidential Prospects.

LABOR DISTRICTS FOR WOOD

Close Vote on Some of the Delegates—Harding Has Small Lead in Cincinnati.

Special to The New York Times.

COLUMBUS, Ohio, April 27.—The practical elimination of United States Senator Warren G. Harding from the race as a candidate for the Republican nomination for President was seen tonight in the result of the Ohio primaries. While the Senator has apparently carried the State in the preferential vote, his lead is comparatively small. He has lost all of the larger cities, with the exception of Cincinnati, Toledo and probably Dayton.

Major Gen. Leonard Wood swept Cleveland, Columbus, Youngstown and other cities in the great industrial district, beating Senator Harding especially in Cleveland.

The lead in the preference vote for Harding in Cincinnati and Hamilton County gives him four delegates, three of whom were pledged to follow the will of their constituents and were not opposed by the Wood men, although they ran as Harding supporters nominally.

Thousands of Democrats took part in the Republican primaries, since there was no contest in the Democratic primary, where Governor James M. Cox was unopposed. The Democrats are believed generally to have supported Wood because of antagonism to Harding.

Harding delegates have been elected in the Third, Fourth, Sixth, Seventh, Eighth, Ninth, Fourteenth, Fifteenth, Seventeenth and Twenty-first districts.

Harry M. Daugherty, Harding's personal manager, is running behind in every county, while Mayor John Galvin of Cincinnati, a Harding delegate, has also been heavily cut.

Harding Carries Cincinnati by 1,817.

Special to The New York Times.

CINCINNATI, Wednesday, April 28.—Complete returns of the Hamilton County Republican vote in Tuesday's primaries show:

For Presidential preference—Harding 11,600, Wood 9,782, Hoover 4,093, Johnson 2,812.

Vice Presidential preference—Elwood Washington 6,091, William Grant Webster 6,053.

Delegates at large to National Convention (four to be elected): William H. Boyd (Wood) 14,704, H. M. Daugherty (Harding) 11,039, John Galvin (H.) 20,047, Myron T. Herrick (H.) 19,273, Edward C. Turner (W.) 14,942, Frank B. Willis (H.) 11,333.

The Democratic vote for Presidential preference was: James M. Cox 5,762.

The vote on daylight saving by the establishment of a standard of time in the City of Cincinnati was: For 19,545, against 13,109.

Harry M. Daugherty and former Governor Frank B. Willis, pledged for Harding are running far in the rear of the other four candidates in the returns.

The returns also show that Mayor Galvin, pledged for Harding, with Wood as second choice, for delegate at large to the national convention is leading the ticket, with Herrick, pledged for Harding, a close second.

Boyd and Turner, candidates for delegates at large, both pledged to General Wood, are running somewhat behind Galvin and Herrick.

One of the surprises is the strong showing made by Senator Johnson. It had been expected that Hoover would run fairly well, even though the Hoover forces had not forced the local issue. On the face of incomplete returns, Johnson is running close to Hoover, but these returns were based mostly upon the downtown precincts, and were said not to form a true basis of comparison between the two candidates.

Officials of the Board of Elections estimated that the total Republican vote would run as high as 30,000 and possibly higher. The Democratic vote is expected to reach between 6,000 and 7,000.

HARDING LEAD IN OHIO 8,976

Wood Running Strongly in Returns from Three-Fourths of State.

GENERAL AHEAD IN CITIES

Has Chance to Win Two Delegates at Large and Four District Delegates.

CLAIM 10,000 FOR HARDING

Senator's Lead in the Country Districts Is Expected to Assure Plurality.

COLUMBUS, Ohio, Wednesday, April 28.—4,890 precincts out of 5,882 in Ohio for Republican preferential election give: Harding, 95,940; Wood, 86,964. In 3,549 of these precincts the votes for other candidates are: Johnson, 12,924; Hoover, 8,256.

For delegates at large to the Chicago Convention 2,480 precincts give: Herrick (Harding), 82,763; Galvin (H.), 78,-876; Willis (H.), 71,868; Boyd (Wood), 67, 585; Turner (W.), 65,839; Daugherty (H.), 64,200.

Special to The New York Times.

CLEVELAND, Ohio, Wednesday, April 28.—Early this morning it appears certain that Senator Warren G. Harding carried Ohio by a comparatively narrow margin in Tuesday's Republican Presidential preference primary. The vote in 4,977 out of 5,882 precincts in the State is:

Harding	87,593
Wood	78,648
Harding's plurality	11,943.

In returns from 2,831 precincts Johnson has 6,854 votes and Hoover 5,559.

Harding appears to have received a minority of the total vote.

For Republican delegates at large the vote is: Boyd (Wood) 55,855, Galvin (Harding) 59,155, Daugherty (Harding) 50,854, Willis (Harding) 55,941, Turner (Wood) 53,879, Herrick (Harding) 65,-399.

The complete vote of the City of Cleveland gives Harding 9,296, Wood 13,924, Hoover 774, Johnson 1,041.

Franklin County (Columbus), complete, gives Harding 7,674, Wood 9,609.

Wood apparently will get four district delegates. These are two in the Twelfth District, which includes Columbus, and two in the Twenty-second District, which includes Cleveland. The Harding managers claim the election of all the other district delegates.

On late reports Harding has carried Hamilton County, including Cincinnati, by a comfortable margin. Early reports showed Wood in the lead. Harding is carrying his home county, Marion, by about ten to one.

Johnson Gets Considerable Vote.

Senator Johnson will show a very considerable vote in the complete returns. An example of how Johnson ran in some of the labor centres is given by the result in Lucas County, which includes Toledo, where the railroad workers are strong. A total of 284 precincts in Lucas County gave Harding 3,250, Wood 3,392 and Johnson 1,242.

In Mahoning County, including Youngstown, where big steel mills are located, Johnson also got a good vote. The result in 155 precincts out of 500 gave Harding 539, Wood 743 and Johnson 220.

In the Presidential preference vote the names of Hoover and Johnson had to be written in.

Harding managers have taken the position that they would be content to carry the State by a "substantial majority." They estimated the Harding plurality at 25,000 and contended that this vote would still make Senator Harding a factor at the National Convention.

It is the claim of the Harding management that the unusual type of campaign waged by the Wood forces in Ohio, particularly in their advertising and publicity campaign, placed Senator Harding at a disadvantage that he could not overcome because of lack of money back of his fight.

Harding Manager Beaten.

The defeat of Daugherty, the Harding National Manager, was not unexpected; he was fought bitterly because of old factional difficulties, and Harding supporters were likewise conscious of the fact that a great deal of the opposition that developed against Harding was in reality opposition to Daugherty who is supposed to represent the reactionary wing of the party.

The Wood forces engaged in a personal canvass of railroad men, fighting Harding on his vote on the Esch-Cummins bill. Similar work was done among the miners and to a lesser degree in labor circles.

The Wood forces take the position that the primary result amounts to a defeat for Senator Harding that removes him from the list of Presidential possibilities, and that demonstrates General Wood's ability as a vote-getter in a manner that will strengthen his claims to the nomination.

At an early hour this morning Wood managers refused to concede victory to the Harding forces, but said that com-

plete returns would show their candidate victorious by about 3,000.

The Plain Dealer editorially says:

"Indications early this morning are that Senator Harding carried Ohio in yesterday's primary, but by so slight a margin over General Wood as to weaken his own prestige as a Presidential aspirant. Cleveland has apparently turned against the Senator in a manner to leave no doubt of her preference for Wood.

"Hundreds of Republicans throughout the State, unwilling to indorse either Harding or Wood, indicated their preferance for Senator Johnson or for Herbert Hoover by writing his name on the ballot. It indicates a sentiment which party leaders cannot afford to ignore as the time for the convention approaches."

County Victories Divided.

In thirty-three counties, Harding delegates are leading in twenty-four, and Wood delegates in nine. The Wood counties are: Ashtabula, Franklin, Columbus, Hamilton, Cincinnati, Huron, Lake, Mahoning (Youngstown), Summit, Akron, Tuscarawas and Clark.

In Lucas County, which includes Toledo, one of the great labor centres, Harding is leading on the early returns, indicating that Walter F. Brown, former Bull Moose State leader, who is running as a delegate on the Harding ticket, is getting the vote.

It would appear that in Toledo Brown saved the situation by getting out a heavy organization vote and holding some of the labor vote to Harding by placing Johnson on the ticket as second choice. The Wood leaders had alleged that this was a political frameup.

Governor Cox was the only Democratic candidate for Presidential preference, but a few votes for McAdoo were written in.

Charge Switching Johnson Votes.

The balloting passed off quietly in most parts of the State, although frequent charges were heard from Wood supporters that an effort was being made by their opponents to win votes from Johnson men, by asserting that the best way to cast a ballot for Johnson would be to vote for Harding as first choice and Johnson as second choice. Few reports of disorder were received.

The Harding and Wood camps had watchers at the polls in every precinct. In the Cleveland district the challenges were few. It is believed that many voters, who hold that no State law is constitutional which seeks to prevent them from the free use of their right to vote for any man, cast their ballots in the Republican column, although their past affiliations had been with the Democratic party.

There is no definite proof that such is the case, as the law simply provides that the voter in the primary must vote the ballot of the party, for the majority of whose candidates he cast his ballot in the last general election. In the general election the secret ballot was used, thus making it impossible to obtain conclusive evidence. Political leaders had admitted that there was no effective way to prevent Democrats from voting in the Republican primary, and restricted their efforts to attempts to prevent such a development where it appeared contrary to the interests of their candidates.

Reports which came into headquarters here during the day indicated that many were casting votes for Johnson or Hoover, by writing in the names of these Presidential candidates on the Republican ballot. Reports from several parts of the State indicated that this was not restricted to the Toledo and Cleveland districts.

Brought Out Harding Strength.

The organization, where it was not split by dissension; was getting out its solid vote for Harding, but by the time the count of the votes was begun, at 6:30 o'clock Cleveland time, (7:30 New York time), there was considerable alarm in the Harding camp. This was caused in part by the fact that in some of the cities such as Cleveland a heavy vote was being cast in the afternoon and early evening, for which the machine organization could not account.

In Cleveland, for instance, the Harding organization leaders had estimated on obtaining at least eighteen votes for Harding in each precinct. They figured that the total Republican vote in each precinct would not exceed thirty. In several of the precincts, however, the total had jumped above forty some time before the polls closed. Many of these voters openly asserted that they were for Wood, others that they were for Johnson or Hoover.

The split in the organization in Cincinnati (Hamilton County), headed by National Committeeman Rudolph Hynicka, was evident to observers. There the organization was trying to follow the course of fighting Daugherty and Willis, Harding delegates at large, and still keeping hands off so far as Harding's fight for the Presidential preference was concerned. The fight on Willis and Daughterty by the organization could not but have a bad effect upon Harding.

Heavy rainstorms in this part of the State in the morning kept down the early vote and this gave the Harding forces some cause for congratulating themselves.

ARKANSAS TREND TO LOWDEN

State Convention Likely to Choose Men Favorable to Him.

Special to The New York Times.

LITTLE ROCK, Ark., April 27.—The Republican State Convention, which meets here tomorrow, will probably send an uninstructed delegation to Chicago. But the Lowden faction say the delegates will be favorable to the Illinois Governor. Only Lowden and Wood have organizations working for them in the State.

The real contest in the State Convention will be between the white and negro Republicans. The blacks have been barred from virtually all the district conventions, but each time have held separate meetings and elected delegates to the State Convention who will demand seats tomorrow. It is regarded as probable that the negroes will be barred from the convention and will hold one of their own at which they will choose delegates who will make a contest at Chicago.

Republicans of the First District in session at Wayne today elected C. T. Bloodgood of Corning as delegate to Chicago and instructed him to vote for Governor Lowden. The Seventh District convention elected J. A. McLeod of Camden as district delegate, uninstructed.

STRAUS DISPUTES JOHNSON.

Says Roosevelt Favored League and Would Have Disapproved Opposition

Theodore Roosevelt favored the formation of a strong League of Nations and would have disapproved Senator Hiram W. Johnson's extreme opposition, according to a telegram from Oscar S. Straus to the editor of the San Francisco Chronicle, made public yesterday at the headquarters of the Hoover National Republican Club. Mr. Straus stated that he understood that Senator Johnson's supporters in California were claiming that the latter represents the position and ideals of Roosevelt.

Mr. Straus said that Colonel Roosevelt was the first among the world's foremost statesmen to advocate a strong League of Nations or a League of Peace. Before his last illness when the amended provisions were explained to him he approved of the League and so stated to me and also if I mistake not so stated to Mr. Taft," said Mr. Straus. "The foregoing facts I feel justify me in saying that Johnson's violent opposition to a League in any form does not represent the views of the vitalized and immortal Roosevelt."

WOOD SAYS COUNTRY TIRES OF KNOCKING

Tells Pennsylvania Republicans to Forget Mistakes of the War.

FUTURE THE GREAT CONCERN

Says Need Is for Government Characterized by the Spirit and Americanization of Grant.

Special to The New York Times.

PITTSBURGH, April 27.—The thirty-fourth annual Grant birthday dinner of the American Republican Club at the William Penn Hotel tonight brought together many leaders of the party from all over the State to hear General Leonard Wood, Senator Spencer of Missouri, Governor Sproul of Pennsylvania and Senator Grow, who acted as toastmaster.

Arriving late General Wood held a short reception at the headquarters of his party at the Fort Pitt Hotel before the banquet.

In his address on "General Grant" General Wood said in part:

"A certain characteristic of Ulysses S. Grant has been called obstinacy. In fact, it was alertness. He was alert to conceive what must be done and he was obstinate in putting it through.

"We want in this country today a Government characterized by the Americanism of Grant, by his patience, by his determination to "fight it out on this line if it takes all Summer," the objective in our case being a return to a well-balanced Government under the Constitution. And today, on the anniversary of his birth, it is eminently fitting that we should consider our present condition and the problems confronting us.

"There is nothing to worry about if we pull together. The things that are done are past and exist only as lessons for the future. There is no use harping about the expenses of the war. We regret them, but they, with a part of our losses in life, were the result of our unpreparedness. We must take the lesson to heart and not let such things occur again.

"The past is past. Our great concern is the future. The Republican Party is again in control of Congress and will shortly be in control of the country. The country is tired of 'knocking,' of pulling things to pieces, tired of hearing about the mistakes of the war. It wants a constructive policy, and that is what the Republican Pary must have. It must look forward.

"I think today the most dangerous men we have in public life are those who are trying to advance themselves by creating religious, racial, or class prejudice. It is vitally important to us as a nation that we hold on to our religion. We must not drift away from it. A nation without religion is a nation in its inbred decadence. We must have enough religious tolerance to treat all religious groups fairly and justly. We want, and must have, a Government run without prejudice because of race, color or religious belief.

"We want in offices of high administrative and executive authority men who do not think they know it all. We want men possessed of the instinctive tendencies of Lincoln, Grant and Roosevelt. There is no man more dangerous in high office than the man who surrounds himself with rubber stamp puppets.

"We want no League of Nations which in any way limits the sovereignty of America. My own idea is that we should accept the League with the Lodge reservations, which absolutely and completely Americanize it: leave the Monroe Doctrine intact, and leave America free and untrammelled as the sole judge of what America shall do. We want to co-operate in maintaining the world peace, but we do not want to and we never will subordinate ourselves to any other nation or group of nations.

"We must teach Americanism in our public schools from one end of the land to the other, and we must stand for one language in our grade schools below the high schools, and that the language of the Declaration of Independence."

Senator Spencer, speaking on "The Republican Party and Patriotism," accused the Democratic Party of causing turmoil.

Governor Sproul, responding to the toast, "Pennsylvania and the Nation," lauded his State for the way in which it had stood back of the Government.

BRYAN ASKS COLER TO RUN.

Commoner's Choice for Vice President Also Against Hard Liquor.

William J. Bryan wants Bird S. Coler as the Democratic candidate for Vice President this year. That fact became known yesterday when Mr. Coler, who is Commissioner of the Department of General Welfare, admitted that Mr. Bryan had sounded him on the subject. When Mr. Bryan was here for the Bryan Birthday Dinner he made a mysterious reference to Mr. Coler running for office this year.

Just what answer Mr. Coler made to Mr. Bryan's request that he run for Vice President is not known, but it is stated that Mr. Coler did not turn down the offer. What Mr. Coler said yesterday was this:

"I'm too poor to run for office. It is true that Col. Bryan asked me if I was in a position to accept a place on the National ticket."

Asked if he was in harmony with Mr. Bryan's prohibition views, Mr. Coler replied:

"I'm free to say that in the main I indorse Col. Bryan's opposition to hard liquor."

JOHNSON SILENT TO QUERIES

Refuses to State Position on Prohibition, Suffrage or Ownership.

Special to The New York Times.

BALTIMORE, April 27.—Senator Johnson was asked by a newspaper man today the question: "Where do you stand as to prohibition?" "Are you an advocate of equal suffrage?" "Are you on the side of Government ownership or not?" He replied point-blank that he refused to discuss them. There was no hesitancy and no evasion. He would not talk about prohibition, equal suffrage or Government ownership for publication or otherwise.

"There is something unfriendly in those questions," said he. "Something deliberately unfriendly."

Calling his secretary and his manager into the room, he told them what had been asked and reported the stand that he had taken.

"In case I am quoted along these lines, I want these gentlemen to know for certain that I have not spoken," he explained.

SPLIT IN MISSOURI.

Elect Two Sets of Delegates to State Convention in Jackson County.

KANSAS CITY, April 27.—Separate sets of 132 delegates to the State Republican Convention, to be held here May 5, were named by the organization and anti-organization forces at the Jackson County Republican Convention here today.

A similar duplication developed early today in the naming of two delegates to the national convention, both forces having conducted congressional district conventions simultaneously.

Both district conventions adopted resolutions to send their delegates to the national convention uninstructed.

JERSEY HANGS IN BALANCE

Continued from Page 1, Column 5.

N. Runyon 9,104, John W. Griggs 8,479, Thomas L. Raymond 8,492, all pledged to Wood.

Isaac H. Nutter and Sylvester L. Corrothers, unpledged negro candidates, apparently were out of the running as candidates for delegates-at-large with only 2,022 and 1,668 votes, respectively. They said they entered the contest because the Republican State organization refused their race a representative on the "regular slate."

The Democratic "Big Four," pledged to the candidacy of Governor Edward I. Edwards, who has announced that he would carry his fight against prohibition into the San Francisco Convention, was elected without opposition. It consists of Governor Edwards, James R. Nugent, Essex County Democratic leader, who was a candidate for the gubernatorial nomination against Edwards; Mayor Frank Hague of Jersey City and Mayor Frederick W. Donnelly of Trenton.

Democratic voters were not asked to express any direct Presidential preference, no Presidential candidates' names being printed on the ballot. There were three Democratic district contests, but they were purely local in character and had no bearing on the Presidential situation.

In addition to four delegates at large, New Jersey sends twenty-four district delegates to the Republican National Convention. In nine of the twelve districts there were contests between Wood and Johnson men; in two others there were contests between delegates pledged to Wood and those desiring to go uninstructed. In the First District Francis E. Patterson, Jr., and Edward L. Sturgess, both pledged to Wood, were elected without opposition.

Two delegates pledged to Senator Warren G. Harding of Ohio were contesting with Wood and Johnson men in the Twelfth District.

Johnson carried the City of Hoboken by four to one over Wood. The complete vote was: Johnson 1,267, Wood 351. The Johnson supporters declared that their candidate was running well ahead throughout Hudson County and that in all probability his lead would be about three to one when the county figures were completed. Senators Edge and Frelinghuysen ran ahead of both the Wood and Johnson delegates at large throughout the county.

Camden County made the best showing for Wood. With returns from 139 districts heard from, he led Johnson by 3,528 votes. Ex-Governor Stokes, delegate at large, pledged to Wood, led the field of Big Four candidates, defeating even United States Senators Edge and Frelinghuysen.

Mayor Garven, of Bayonne, who made the fight for Wood in Hudson county, admitted early this morning that Johnson had carried the county and very probably the State, although he would hazard no figures. Neither would he make any prediction as to the number of delegates Wood had won in the State.

The Bayonne figures show that Johnson received 1,165 votes against 928 for Wood; that Senators Edge and Frelinghuysen ran ahead of any of the Big Four delegates; that Ballard, pledged to Johnson, is third and that Raymond, pledged to Wood, received the fourth highest vote. The two Johnson delegates from the Eighth Congressional District, Fraser and Archibold, received 1,001 and 1,021 respectively, as against 957 and 945 for the Wood district delegates.

The vote was rather evenly divided according to counties, the Johnson strength being manifested in the counties in the northern part of the State, where the industrial centres are located, while Wood swept most of the southern counties, where it was expected he would be strongest. It seemed apparent at midnight that General Wood would lose the two delegates at large who ran unpledged, Senators Edge and Frelinghuysen. Both had announced that they would support the candidate receiving the State preferential vote.

The two United States Senators ran well ahead of all the other candidates for delegates at large, the four pledged to General Wood and the two pledged to Johnson.

The first returns received came from the larger towns, where Senator Johnson did most of his campaigning and where he admittedly was stronger than Wood.

Johnson Leading in Hudson.

The first returns from Hudson County indicated that Senator Johnson would carry that county by a vote of three to one over General Wood. The returns from the first twenty districts in Hoboken show Johnson leading by about five to one. Two districts from Jersey City tabulated at midnight give Johnson a lead of over eight to one, and the two other districts from the West Hoboken section of the county show Johnson leading by about two to one.

William P. Verdon, Republican leader of Hudson County, a Johnson delegate from the Eleventh Congressional District, said at midnight after hearing reports from various parts of the State:

"There is no doubt that Johnson will sweep the State, judging by the reports so far received. These reports indicate that Johnson will score one of the most notable victories in New Jersey."

Blocks "Write In" Scheme.

An eleventh-hour attempt to have Democratic voters in Essex County express themselves in favor of Senator Johnson was discovered during the afternoon by James R. Nugent, leader of the Essex County Democratic organization. Cards urging Democrats, who could not under the law vote in the Republican preferential primary, to write in Senator Johnson's name on the Democratic ballots under the late name for delegates fell into Mr. Nugent's hands, and he immediately got in touch with Democratic workers and asked that everything possible be done to prevent the scheme.

"The Democratic organization in New Jersey is solidly behind Governor Edwards," said Mr. Nugent, "and it is mighty presumptuous for the Johnson men to attempt to line up Democrats for him."

The cards read as follows:

"If you are opposed to the League of Nations make your opposition count. Republicans: An X in the square to the left of the name of Hiram W. Johnson and the Johnson delegates on the Republican ticket. Democrats: Write in the name of Hiram W. Johnson and mark an X in front of it. Do this underneath the name of the last delegate on the Democratic ballot."

At the bottom of the card was this statement: "Senator Johnson is 100 per cent. American. He kept us out of the League of Nations." The cards bore a union label and the imprint: "Paid for by the Johnson League of New Jersey." Johnson headquarters denied all knowledge of the origin of the cards.

Bergen County, according to Republican leaders there, will go for General Wood. They base their prediction on the first of the returns to be received at Mackenzack. The figures show that Stokes and Griggs, Wood candidates, are running ahead of the Johnson candidates, with Edge and Frelinghuysen getting more votes than the rest of the Wood men. The district delegates for Wood are being favored over the Johnson delegates by the voters.

Al Joy, assistant Eastern manager for Johnson, said last night:

"The indications are that Senator Johnson has carried New Jersey just as he carried Michigan, Nebraska and Montana, by the direct expression of the will of the people. He made his campaign without funds, and his appeal for the return to the principle of true Americanism met with a strong response."

"The victory in New Jersey is a complete refutation of the assertion of his political enemies that he has only the radical vote of the country behind him. It has been demonstrated beyond any doubt that the people are behind him and that he is bound to have such popular strength with him that the Republican Convention cannot give serious consideration to any other candidate."

NEW JERSEY.

Presidential Preference Vote.

County	Johnson.	Wood.	E. D. Rep't'd.
Atlantic	1,406	1,759	60
Bergen	3,076	2,793	100
Burlington	594	1,885	57
Camden	1,982	5,893	157
Cape May	90	270	7
Cumberland	430	1,409	39
Essex	9,635	10,877	235
Gloucester	268	854	24
Hudson	6,741	3,912	269
Hunterdon	125	200	10
Mercer	2,964	2,975	100
Middlesex	3,026	1,191	74
Monmouth	3,501	1,619	85
Morris	872	1,122	39
Ocean	344	317	21
Passaic	5,424	3,795	106
Salem	256	509	24
Somerset	765	861	28
Sussex	69	174	14
Union	2,870	3,024	111
Warren	264	356	27
Total	43,815	44,674	1,687

Majority for Wood 859 in 1,687 out of 2,005 election districts.

NEW JERSEY.

DELEGATES AT LARGE

Republican.

(Four are elected.)

	Choice.	Vote.
Sylvester L. Corrothers	None	5,861
Walter E. Edge	None	45,471
Joseph S. Frelinghuysen	None	45,908
Isaac H. Nutter	None	7,165
John W. Griggs	Wood	29,578
Thomas L. Raymond	Wood	31,299
William N. Runyon	Wood	32,488
Edward C. Stokes	Wood	37,943
Mulford L. Ballard	Johnson	32,354
Thomas R. Layden	Johnson	32,506

446 election districts missing out of 2,005.

SAY HOOVER GAINS IN WEST.

Managers Think He May Win in California Primaries.

Surprising strength for Herbert Hoover is being shown in California and Oregon, the only two States in which contests are being made by him for delegates to the Republican National Convention, according to a statement yesterday by the Hoover National Republican Club. The statement was based upon late information from the States in which arrangements for the contests were said to have been made without consulting Mr. Hoover.

The primary election in California, regarded as important because a defeat there for Senator Johnson would eliminate him as a serious contender for the nomination and greatly increase Mr. Hoover's chances, will be held next Tuesday.

The statement said that the Johnson supporters were contending that Mr. Hoover's candidacy was solely for the purpose of defeating Senator Johnson, and that Hoover had no chance for the nomination. It added that the managers of the Hoover campaign expected his nomination regardless of the result in California. The statement quoted William H. Taft and The Portland Oregonian to the effect that Mr. Hoover was a real contender for California's delegates.

TURN NOW TO CONVENTIONS.

Republican Aspirants Seek Instructed Delegations in Three States.

With the New Jersey, Massachusetts and Ohio presidential primaries out of the way, the forces of Major Gen. Leonard Wood and Senator Hiram W. Johnson will turn their attention next to the Indiana and Maryland State Conventions. The Maryland Convention opens on May 3 and the Indiana meeting is on the next day, May 4.

Senator Johnson's managers have opened headquarters in Maryland and are making an active campaign for delegates from that Sate. The Wood forces also have been busy there, and both aspirants will make speeches in Baltimore and other cities.

The prohibition issue is expected to be kept to the fore in Maryland, which is considered a "wet" State. The Wood managers, following their strategy in New Jersey, will contend that Senator Johnson is a believer in prohibition and will cite his Senate record. The Johnson managers will insist that the Senator can be counted among the "wets" because of his anti-prohibition record as Governor of California.

Both candidates will make a contest in Indiana, where Wood sentiment is reported in preponderance. Both candidates have already toured that State, but they will go back again before convention.

At the Wood headquarters in the Hotel Imperial it was announced yesterday that satisfactory reports had been received from Vermont, which holds a convention on May 18 for the selection of delegates. Thomas W. Miller, the assistant Eastern manager, who returned from that State a few days ago, said the only question to be settled there was whether the delegates would go to the Chicago convention instructed or uninstructed.

A preliminary election will be held in California on May 4, but General Wood is making no contest there. The fight is entirely between Johnson and Herbert Hoover. The Johnson managers declare that their candidate will have no difficulty in defeating Hoover. Johnson has not campaigned there, and does not intend to return to the State before the primary.

General Wood outstripped all other candidates in a poll taken by the Brooklyn Young Republican Club among its members. Hoover was second, but his vote was only one-fourth of that cast for Wood. Johnson was third.

PREDICT LONG CONVENTION.

Republican Leaders Expect a Struggle by Johnson at Chicago.

Special to The New York Times.

CHICAGO, April 27.—Political leaders and those in daily attendance at the headquarters in the Congress Hotel of the candidates for the Republican Presidential nomination are predicting that the coming national convention, like that of 1912, is to be a drawn-out affair, lasting all of two weeks, during which a vigorous fight will be waged by the partisans of the various candidates. The battle royal, they predict, will be waged around the candidacy of Hiram Johnson.

Standpat leaders, alarmed at the strength shown by Mr. Johnson, are making their plans for heading him off in some way that will not wreck their hopes of success at the polls in November. They have made up their minds that Johnson shall not be the nominee of the convention, but how to prevent it without having a repetition of the 1912 revolt is what is bothering them at this moment. Their aim is to have enough uninstructed delegates on hand who will vote for favorite sons and prevent the nomination of any candidate on the first few ballots.

With this in view it is predicted that they will adopt some sort of a grinding down process to get rid of Johnson slowly but surely, hoping that he will stand up for the ticket after he has been beaten.

Ordinarily, Republican conventions start on Tuesday and then drift along until Saturday, when the delegates nominate the candidates for President and Vice-President, adopt the platform and go home. This year nothing of the kind is expected and the insiders are going to be prepared for a stay well into the second week.

FARMERS GET VIEWS OF THE CANDIDATES

Replies to Questionnaire Indicate General Sympathy for Agriculturists' Program.

SOME SEND THEIR SPEECHES

Answers Received from Hoover Lowden, Wood, Lenroot, Sproul, Owen and Gerard.

Special to The New York Times.

WASHINGTON, April 27.—The National Board of Farm Organizations made public today answers received to the questionnaire it submitted on March 17 to candidates for the Presidency. These questions sought to put the candidates on record on direct dealing between producer and consumer so as to insure the farmer a fair share in the wealth he creates, on collective bargaining, on co-operative purchasing and selling of farm products, on farmers being represented on boards and commissions dealing with their interests, and on reopening the railroad ownership question.

Governor Lowden of Illinois replied that he thought he had answered most of the questions in public addresses and inclosed copies of his speeches.

Senator Lenroot, Republican, of Wisconsin disclaimed any candidacy but answered the questions, most of them affirmatively.

Senator Owen, Democrat, of Oklahoma said he would answer "yes" to most of the questions and agreed with the spirit of some others.

Governor Sproul of Pennsylvania said he was "not giving much serious thought to any candidacy." He said, however, that the questions appeared "to be both timely and intelligent."

General Wood enclosed a copy of a letter he had sent to Gifford Pinchot, Vice-President of the Board of Farm Organizations, which he thought answered the questions. General Wood added:

"I believe in bringing the farmer nearer the consumer, the establishment of properly organized co-operative organizations of farmers for buying and selling, in the building up of a rural farm credits system, and in giving the organizations of farmers every right and privilege which other lawfully constituted organizations enjoy.

"I believe we should spread the war burden over a much larger period of years than at present contemplated; that all business must be so directed, regulated and controlled as to be beneficial to the public, and that good business should be encouraged, and bad business regulated.

"I am very doubtful concerning Government ownership of railroads; my doubts arising from our experiences during the war."

James W. Gerard, Democrat, said he could answer "yes" to all the questions with the exception of that about the railroads. He said he was in favor of a highly graduated tax but did not believe that the war debt "should be paid entirely by a few people in the community."

Herbert Hoover endorsed a magazine article he had written before the questionnaire was received which, he said, covered many of the points raised.

VOTE TO BUY GARBAGE PLANT

Aldermen Act, Not Knowing of Removal by Owners.

The aldermen yesterday passed an ordinance for acquisition by the city of the plant on Riker's Island used for the disposal of ashes and rubbish, not being aware that Rodgers & Haggerty, the owners, who up to April 1 had a contract, had removed the plant entirely. The ordinance was introduced last week by Alderman William T. Collins, leader of the Democratic majority, and immediate consideration requested. Alderman Falconer, Republican, objected to immediate consideration and the matter was laid over for a week. Meanwhile, the plant was removed.

The city must buy a plant for the island or scows and tugs to tow ashes to sea.

The aldermen passed the ordinance of Alderman Stapleton for the operation of trolleys on the Williamsburg Bridge by the city.

TENNESSEE COPPER DEFICIT

Income Account of Corporation Shows Drop of $675,379.

The consolidated income account of the Tennessee Copper and Chemical Corporation for 1919 shows a deficit of $675,379 after depreciation and other charges. The operating company, which is the Tennessee Copper Company, shows a deficit of $740,843, against which the Copper and Chemical Company earned $65,464 for interest on securities held. The consolidated income account covers the above companies and the Southern Agricultural Chemical Company. Total income for the year was $4,236,280 and operating and miscellaneous expenses totaled $4,807,047. This left a deficit after the payment of interest of $336,379, which, after reserve for depreciation amounting to $350,000, swelled the total deficit to $675,379.

WANTS SCHOOL REFORM.

Pennsylvania State Commissioner Replies to Hylan.

Dr. Thomas E. Finegan, State Commissioner of Schools of Pennsylvania, formerly acting State Commissioner of New York, spoke last evening in the Washington Irving High School on "Divorcing the Schools from Politics." His address was a reply to recent statements by Mayor Hylan and Controller Craig.

The proper way to choose a Board of Education, Dr. Finegan said, was for the voters on a certain day to go to the public schools and vote for them. It was not the right thing to allow the Mayor to appoint them, he said, adding that in the fifty-seven cities of Pennsylvania none of the boards was appointed by the Mayors.

Dr. Finegan expressed satisfaction over the passage of the Lockwood-Donohue salary increase bill.

Maronite Archbishop in Brooklyn.

The Maronite Reception Committee announced that the first pontifical high mass by the Most Rev. Chekrallah Kouri of Tyre, Syria, who arrived on Monday in the Lorraine, will be celebrated at 10 o'clock Sunday, May 2, in the Church of Our Lady of Lebanon, 295 Hicks Street, Brooklyn, and not in St. Joseph's Maronite Church, 87 Washington Street, Manhattan, as previously published.

Leaves $5,000 to German City Poor.

The will of Charles Vogt, Jr., who died March 12, leaving an estate estimated at $1,000,000, was filed in Brooklyn yesterday. The widow, Marie M. Vogt, gets $150,000 in cash, the real estate, automobiles and household furnishings. At her death the St. Catherine's Hospital and the German Hospital of Brooklyn get $10,000 each, and the City of St. Ingbert, Germany, $5,000 for the poor. Arthur G. Vogt, a brother of 302 Ninth Street, Brooklyn, gets $10,000.

WOOD RALLY HISSES NAME OF JOHNSON

Sister of Colonel Roosevelt Criticises Californian for His Radical Tendencies.

FEARS HOOVER'S AMBITIONS

Mrs. Robinson Says His Candidacy May Help Senator—Sees Change in Johnson Since 1912.

Hisses greeted mention of the name of Senator Hiram W. Johnson, candidate for the Republican nomination for President, at a rally for Major Gen. Leonard Wood held yesterday in the Hotel Commodore, by artists, writers and actors. Hissing began when Mrs. Douglas Robinson, sister of the late Theodore Roosevelt, who was Senator Johnson's running mate on the Progressive ticket in 1912, declared that Senator Johnson was "drifting toward dangerous radicalism."

"Don't hiss," said Mrs. Robinson. "He was my brother's friend. He is a friendly acquaintance, gone on a wrong road toward radicalism since 1912. He is thinking wrong and warped."

Mrs. Robinson said she had great admiration for Herbert Hoover.

"No one has done a better job," she said, "but, nevertheless, for fourteen years he has been away from America much of the time. The man who should be at the helm in this great reconstruction task should know America to the last dot.

"The two great issues before the country are Americanism and nationalism. We must have in charge of this Government an American who has lived in America and who knows America from the inside. Mr. Hoover is still a young man. If he will stay in America for the next few years he can do this country a tremendous service.

"I am afraid that the split between Wood and Hoover will cause the nomination of Hiram Johnson. If the intelligent force which is supporting Herbert Hoover would join the intelligent force which is supporting Leonard Wood, the Republican Party would nominate General Wood.

"I want intelligent people everywhere to cast their votes where they will be most effective. General Wood has a better chance of being nominated by the Republican Party than has Mr. Hoover. He has been in the race eight months longer and he was always sure he was a Republican."

Burr McIntosh, Miss Gilda Vareal and Mrs. John Henry Hammond were the other speakers. About 500 were present.

RAPS "TOO MUCH POLITICS."

McAdoo Says the Country Needs Moral and Religious Aid.

YOUNGSTOWN, Ohio, April 26.—Speaking here today in behalf of the Inter-Church World Movement, William G. McAdoo said "more religion and less politics" is needed to solve the country's problems.

"The fundamental problems facing America are not political or economic, but moral and religious, demanding moral and religious remedies," he said.

Not how many but *how good!*

THE fixed aim of the makers of Sonora has been to establish and maintain a reputation for manufacturing The Highest Class Talking Machine in the World. The maintenance of quality has never been forgotten in an effort to speed production.

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which won highest score for tone at the Panama Pacific Exposition, which plays ALL MAKES of disc records perfectly without extra attachments, which is matchless in tonal beauty, in elegance of design and in important features of construction, and which is the choice of those who want the best.

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Use Sonora Semi-Permanent Needles on all steel needle lateral cut records. They play many times, preserve the tone, are scientifically constructed to prevent wear, and increase the life of the records.

KNOX REDRAFTS PEACE RESOLUTION

Continued from Page 1, Column 3.

expected to oppose a favorable report without exception, not only on the ground that Congress cannot constitutionally restore peace by legislation but also because they regard the second provision of the Knox redraft as exceeding the constitutional authority of the Senate. The Senate has no right, Democrats said, to request the President to negotiate a treaty or an arrangement with Germany when it refuses to accept one treaty already concluded with that nation.

Arrangements are being perfected for limiting discussion as much as possible after the resolution reaches the Senate floor. Conferences will be held with House leaders in an effort to gain acceptance by them of the Senate draft in place of the one which the House passed.

URGES CONGRESS TO RATIFY.

Our Rhine Commissioner Says Any Form of Peacemaking Will Do.

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COBLENZ, April 27.—Pierrepont B. Noyes, United States Commissioner on the Rhineland High Commission, said today:

"There is no hope of any enduring settlement of the German unrest or of the European difficulties until America ratifies the treaty. Two of the principal causes are finances and food, both of which America could dissolve if the state of peace were realized and it could meet the Allies on a common basis.

"England and France need America now as much as ever, and I believe they could get together to work harmoniously on all sides if America would declare peace. Germany's principal trouble is food. Many so-called radicals are radical only because they are hungry.

"If Congress ended the state of war, the vast American market would be opened and a great flood of food supplies would relieve the distress and misery and go a long way to quiet all this agitation.

"The big thing for Americans with the interests of the world at heart is to ratify the treaty. It doesn't matter what sort of peace; this is their obligation. Ratify with reservations, by treaty, by compromise, or by resolution—that is immaterial now. The most important duty before America at this critical period is to make peace.

"The League and other disputes can be settled later after calm and careful deliberations. Now it is necessary—more necessary every day—that America's counsel and resources be unhampered in the present deplorable position of the world of affairs.

"A formal declaration of peace by the United States is the only possible cure for Europe's ills."

ICELAND ASKS LEAGUE SEAT.

Georgia, San Marino and Luxembourg Also Make Application.

WASHINGTON, April 27.—Application by Iceland for membership in the League of Nations, news of which has just reached Washington, will call attention to the little-known fact that Iceland is now a completely independent State. The application states that Denmark voluntarily accorded independence to the Island Government in December, 1918.

Three other States have filed applications for admission to the league, the Republic of Georgia, San Marino and Luxembourg. All four applications will come before the meeting of the Council of the League to be held in Rome within the next few days.

SOLDIER TRIED FOR MURDER

Judge Garvin Refuses to Dismiss Indictment Against Barry.

When Private George Barry of the 44th Coast Artillery was placed on trial yesterday in the United States District Court in Brooklyn, charged with the murder of Sergeant Frank Kings of the same unit, on the night of March 29, 1919, in the barracks at Fort Totten, Judge Edwin L. Garvin denied motions by counsel for Barry to dismiss the indictment on the grounds of incompetent jurisdiction and that the indictment was defective.

Federal Prosecutor Leroy W. Ross told the jury he would prove by eye-witnesses that Barry, after obtaining leave of absence from the military reservation by use of King's pass and drinking with a number of other soldiers at Bayside, L. I., returned to the barracks and was seen standing over King's cot beating him about the head, and that he later was seen washing what Mr. Ross asserted to be bloodstains from his raincoat.

Sergeant Charles O. Burde, one of Barry's comrades on the trip to Bayside, testified Barry made threats against King, saying:

"I'm sore at King because he wouldn't lend me any money. I'll bump him off if he treats me like that!"

Under cross-examination Burde admitted that Barry often used the term "bump him off" simply as a figure of speech, and that the prisoner laughed when he used it in relation to King.

Dr. Kindred on Roads Commission.

Dr. John J. Kindred of Woolsey Avenue, Astoria, was yesterday appointed Commissioner of Highways of Queens by Borough President Maurice E. Connolly. The Job pays $5,000 a year. It has been vacant since Alfred M. Barrett was appointed Deputy Public Service Commissioner, eighteen months ago.

Army Quits Caldwell Rifle Range.

WASHINGTON, April 27.—Abandonment of the Caldwell Rifle Range at Great Meadows, N. J., has been ordered, the War Department announced today.

INTENTION

IT IS THE INTENTION OF FINCHLEY TO SUPPLY CLOTHES WHICH CAPABLY REPRESENT, AND GRACEFULLY MEET, THE IDEAS OF THE PRACTICAL MAN OF GOOD TASTE.

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JUST the time to motor through New Jersey and Philadelphia, on through Delaware and along those roads "green-walled by the hills of Maryland." They lead to Washington, where Spring days are lived at their best at the Wardman Park Hotel. A five-hundred-car garage awaits you at this hostelry of luxury without ostentation.

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YOU WILL BE MOVED MAY FIRST

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It lays flat

CHIHUAHUA CAPITAL JOINS THE REVOLT

Federal Regiment Has Gone Over, and City Is Cut Off, El Paso Hears.

OBREGON LEADING IN SOUTH

Troops There to Join Those of Northwest in March on Mexico City, Leaders Announce.

EL PASO, April 27.—Private advices reported from Juarez this afternoon said that the 62d Mexican Federal Regiment under Colonel Del Arco, in Chihuahua City, had revolted. No fighting was reported as a result of the defection.

Wire communication between Juarez and Chihuahua City has been cut, and a train which left Juarez for the Chihuahua capital turned back when this was discovered, it was said.

Prepare to Attack Capital.

AGUA PRIETA, Sonora, April 27.—Rebel troops are preparing to march on Mexico City from the State of Guerrero, General P. Elias Calles, Commander in Chief of the "Liberal Constitutionalist" army, announced here today.

The revolution in Guerrero, he said, was more serious for the Mexican Federal Government than the movement in Sinaloa, where troops under General Angel Flores continue to progress toward Mazatlan.

The revolutionists from Sinaloa and Sonora plan to join with the rebels in Guerrero for the attack on Mexico City.

Capture of Mazatlan by the rebels they expect will easily lead to the subjugation of the balance of Sinaloa and rapid progress through Nayarit, which is said to be sympathetic with the Sonora case. In Jalisco, the next State south, revolutionary forces are said to be making headway, as is reported also the case in Colima, where the capital city of Colima and the Port of Manzanillo are objectives of the victorious rebel troops. Michoacan, also reported in revolt against Carranza, adjoins Guerrero.

Obregon Reported in Guerrero.

General Alvaro Obregon was said to be directing the revolutionary movements in Guerrero after having fled recently from the Mexican capital.

Reports from El Paso that a force of Carranza troops in Chihuahua City had revolted gave strength to the rebels' assertions that Carranza officials massing troops in Western Chihuahua for an attack on Sonora were having difficulty in organizing their men for battle. Military headquarters here forecast that within two weeks communication by rail from the border of the United States to Mexico City would be completely cut off.

More soldiers arrived here today from Eastern Sonora and southern parts of the State. More were en route, it was said, and it was stated at military headquarters that should Carranza postpone an attack on Sonora, rebel troops from this State would attack Chihuahua.

Sonora officials said they had been advised that Colonel Felipe Del Arco would revolt with his men at Chihuahua City. They said arrangements had been made whereby Del Arco and commanders in two other important Carranza garrison cities in Chihuahua State were to join the revolution simultaneously at a prearranged time.

A bulletin issued at headquarters by General Calles today said General Manuel M. Dieguez, who was named to lead the Carranza troops against Sonora through Sinaloa, has been unable to get transportation for his men from Jalisco to Sinaloa or to recruit forces in Jalisco. Many of the Dieguez soldiers, the bulletin said, had deserted in Jalisco and joined rebel bands. General Francisco Murguia in Tamaulipas also has lost several garrisons which deserted to the revolutionary forces, it was stated.

Colonel Yoldi, who was proclaimed commander of the revolutionary army in Nayarit by Governor José Santos Godinez, is harassing Federal troops under General Francisco De Santiago, who has been attempting to go to the aid of Carranza troops in Sinaloa, the bulletin said.

Several regiments of infantry have been formed from Sinaloa recruits gained by General Flores, since he invaded that State, it was said, and these will be formed into an army division to be known as the Sinaloa Army Corps of the "Liberal Constitutionalist" Army.

Americans Leave Mazatlan.

Special to The New York Times.

WASHINGTON, April 27.—Reports reaching Washington through officials from Mexico today showed that there had been further defections from the Mexican Federal Army, that fighting had taken place in widely separated points, told of interrupted rail communication and of the departure of a number of American citizens from Mexico.

The State Department was advised today that eighty-six American passengers left Mazatlan on the west coast on the steamship Senator on April 23, due at San Pedro, Cal., tomorrow and at San Francisco early in May. This contingent constituted all the American citizens, it is said, who expressed a desire to leave that region at this time. The vessel was able to care for all of them without overcrowding.

General Salvador Gonsales and his garrison at Cuatla, in Morelas, and a regiment at Monterey are reported to have revolted to the Obregon side, also Colonel Lopez with a regiment of cavalry in Michoacan. Rail communication has been interrupted between Monterey and Torreon. Federal troops at Casas Grande are reported to be prepared to march on Agua Prieta. General Aguilar has received command of all Federal forces in Guerrero. Fighting is reported at San Juan, in Nuevo Leon; Mapimi, in Durango, and Rancho, the last place being near Tampico.

General Salvador Alvarado, spokesman here for Obregon and the Sonora movement, announced the receipt of dispatches saying that Mexican customs officials at several border points were bringing money into the United States and depositing it in banks in San Antonio and elsewhere for safe keeping. He said this was indicative of fear by Mexican Federal officials that the revolutionary forces might soon be in control of new territory in Northern Mexico.

DOUGLAS, Ariz., April 27.—The Mexican Consulate here in a formal statement issued today denied reports that the Tampico oil fields were menaced by revolutionary troops, and concluded: "The Sonora movement is confined only to that State."

AMERICANS IN MEXICO CRITICISED BY LIND

They Should Abide By the Mexican Laws, He Says—Condemns the Plantation System.

Special to The New York Times.

WASHINGTON, April 27.—Intervention by the United States in Mexico would be extremely unfortunate, both for this country and for Mexico, John Lind, who in 1913 went to Mexico as President Wilson's personal representative, testified today before the Senate sub-committee investigating Mexican affairs. Mr. Lind recalled that at the time the Carranza revolution began he was of the opinion that it was "Carranza or intervention." But he would not now regard intervention as a wise thing, even though Carranza's government should be overthrown, he said. Francis J. Kearful, examiner for the committee, asked Mr. Lind if his mission to Mexico had not been to "get Huerta." The witness replied that he had gone solely in the interest of peaceful, orderly, constitutional government.

As to Mexico's future, he said that no one man or set of men could bring the millennium to that unhappy country in a short time.

"It will require decades and generations," he said, "for the people there to learn to be self-governing."

Mr. Lind went into conditions in Mexico at the time of the Huerta regime and the Carranza revolution, in great detail. He said that it was his observation that development of tropical plantations in Mexico by Americans led only to strife, ill-feeling and revolution. American business in Mexico, he said, had caused the United States Government much annoyance and trouble. It had attempted to evade payment of taxes in Mexico, and wanted intervention.

"Americans going into Mexico," said Mr. Lind, "should abide by Mexican laws and not call on our Government frivolously and cause annoyance by protesting against actions that are not violent."

Do you understand that Americans in Mexico make frivolous complaints to this Government?" asked Mr. Kearful.

"I have heard that Americans have caused annoyance and embarrassment by objecting to laws and taxes which the Mexican Government imposed and attempted to enforce," responded the witness. He said oil operators in Mexico tried to evade taxes, and declared the taxes in question were not confiscatory, in his opinion.

Mr. Lind described his relations with the diplomatic circle in Mexico, and said that Sir Cecil Spring-Rice, then British Minister there, first advised him about Huerta. Later the German Minister, von Hintze, took the same view as Lind did, the witness said.

"But most of the Americans in Mexico City thought Huerta ought to be recognized," he continued. "Those who had oil interests, or had the misfortune to buy tropical plantations, wanted intervention. They wanted Uncle Sam, as they put it, to come down and clean up the country to protect their investments. Mining interests did not urge intervention as some of the others did.

"I saw American-owned plantations where peons were herded by guards armed with revolvers, sawed-off shotguns and blacksnake whips. They were slaves to all intents and purposes. I came to the conclusion that it was impossible for Americans to operate tropical estates without these conditions and that it was a very great misfortune that they ever became involved in them. It only begets strife, ill-feeling and revolution. I felt there could never be peace or progress while such conditions existed."

"Did you think that these conditions would be eliminated under Carranza or Villa?" Judge Kearful asked.

"Not eliminated, but bettered," Mr. Lind replied.

AIRPLANES FROM GERMANY?

American Officials Interested in Shipment to Mexico.

WASHINGTON, April 27.—Accounts in Mexican newspapers received here of the detention at Vera Cruz of the Dutch steamer Zuyderdyk while investigation was made of the damage to ten airplanes in her cargo, brought from Europe for the Mexican authorities, were noted by officials today in connection with recent suspicion that German war gear might be finding its way into Mexico in defiance of treaty and armistice provisions. No definite information as to the origin of the shipment was available, although it was understood that the Interallied Military Commission of Control had taken notice of the Mexican shipments some time ago.

The commission has charge of German disarmament, and presumably would take prompt steps to prevent any illicit trading in war equipment from that country, it was said.

JERSEY TROLLEYS INCREASE WAGES

Public Service Company Gives 10 Per Cent. Advance to More Than 6,000 Employes.

FOR "FAITHFUL SERVICE"

Voluntary, to Meet Living Cost—Increased Patronage Invited and More Cars Ordered.

In recognition of the faithful services of its employes who kept the trolley lines of New Jersey open during the storms of last Winter when the surface lines of New York City were tied up, and who furnished transportation for the thousands who swamped the traction lines during the recent paralysis of the railroad lines by the outlaw strikes, the Public Service Railway Company yesterday announced an increase of 10 per cent. in the wages of between 6,000 and 6,500 men. The rise, which also is granted in view of the advancing cost of living, will aggregate $1,200,000 annually.

The increase was voluntarily given to the men, who had made no demands, although some discontent had been expressed in January and February over the inadequacy of their earnings.

The first hint of the company's intention was given to a delegation of employes who were invited to a conference at Newark yesterday with President Thomas N. McCarter. The men were informed that the increases would go into effect on May 1. Later a statement was issued by the company saying:

"The rise will apply to motormen and conductors and to shopmen, linemen and trackmen. It approximates a 10 per cent. of the present wages, and will mean an additional outlay for payrolls of practically $100,000 a month, or in round figures $1,200,000 a year. Between 6,000 and 6,500 men will be benefited.

"The company's action was decided upon, notwithstanding a contract covering rates of pay which was entered into with the men last August to cover a period of two years, which contract would not expire until August, 1921.

"Changed conditions which could not have been foreseen last August prompted the increase," said President McCarter. "When the present scale was fixed upon, it was thought that the peak of high prices had been reached, and that the cost of living would gradually recede. This has not proved to be true, however, and the Directors authorized me to make the advance in pay to meet the higher costs and the general increases in rents which become effective May 1.

"It is a tremendous additional burden which the company is assuming. To add $1,200,000 a year to the operating expenses means that the volume of business will have to be greatly augmented to meet it, and I hope that the public will, to the extent of giving added patronage, join the company in showing appreciation of the good work done by the men in maintaining service during the heavy storms of last Winter and during the more recent emergency arising out of the railroad strike."

This is the fourth increase in wages, according to John M. O'Toole, Assistant to President McCarter, that has been given to the employes of the company since March, 1918, when they were receiving from 28 to 34 cents an hour. Under the present plan they will get from 50 to 55 cents. Time and a half for overtime also will be granted.

A 7-cent fare is now charged on the lines of the Public Service Corporation, with an extra charge of 1 cent for transfers.

SHIP WORKERS SIGN NEW WAGE COMPACT

Cooks' and Stewards' Agreement Regulates Hours, but Calls for No Rise in Pay.

ABOUT 15,000 ARE AFFECTED

Committee Is Appointed to Adjust Differences Arising in the Future.

The American Steamship Owners' Association, which embraces practically all the ships sailing under the American flag, and the Cooks and Stewards' Union negotiated a new wage agreement yesterday. It is estimated that 15,000 workers are affected. The United States Shipping Board also was represented at the conference, which was held at 17 Battery Place, headquarters of the association.

It was announced that the new agreement, effective May 1 to run for one year, provides for no basic wage increase over the present contract. Hours of labor were adjusted, however, so that the men will work eight hours while in port, American or foreign, and ten hours while at sea, with no overtime allowance.

A standing committee was appointed to adjust minor differences which may arise. The committee consists of three from the union and three from the ship owners, with Winthrop L. Marvin, general manager of the American Steamship Owners' Association, as chairman.

Conferences will begin today to arrange contracts with the sailors, whose present agreement expires on April 30. When the negotiations with the sailors have been completed the new contracts for the oilers and firemen will be taken up. They also expire on April 30. No demands have yet been presented by the sailors, oilers or firemen.

It is said that efforts are being made to get deck officers and engineers to change the date of their working agreement from Aug. 1 to May 1, so that all agreements involving the operation of ships will expire at the same time.

HIRE NEW MEN IN CHICAGO.

Abandon Policy of Fight Strike with Union Men and Take All Comers.

Special to The New York Times.

CHICAGO, April 27.—Railroad managers abandoned today the policy of fighting the "outlaw" strike with "union strikebreakers" or brotherhood switchmen brought in from outside yards, and started hiring any able-bodied man who would work. As a result freight movements showed slight improvement.

In this policy of taking all comers the managers are aided by officials of the Brotherhood of Railroad Trainmen and the Switchmen's Union of North America, who are more anxious than the roads themselves to break the strike. These union officials gave their consent by refusing to object to the hiring of non-union men. It is expected that the green switchmen will be enrolled in the old brotherhoods as soon as possible.

RAILROADS ALMOST NORMAL

Conditions Improving Rapidly—Hudson Tube Service to Newark.

Passenger service on all the railroads running into this city will be 100 per cent. today, the railroad managers said last night. The situation, with respect to both passenger and freight service, is so close to normal that the Managers' Association has discontinued its conferences, which have been held daily since the start of the strikes.

The Erie passenger service, which has been badly affected by the "outlaw" strike, was nearly normal yesterday. The freight service was 100 per cent. to Port Jervis and through freight was 60 per cent., officials said. The Central Railroad of New Jersey freight service is 50 per cent. between the Communipaw yards and Elizabeth. Seventeen freight trains passed through the West Shore's Weehawken yards, where fifteen freight crews are now working, only five less than the full number. Steady improvement was reported by the Lackawanna and Pennsylvania.

The strikers were returning to work in large numbers yesterday. At the West Shore yards alone 150 men were taken back. The strikers are returning as new men.

Service to Newark on the Hudson and Manhattan tubes was resumed at 2 o'clock yesterday for the first time since the strike. New York police were placed on the trains, which were run on a fifteen-minute headway, with four cars to a train. Women guards were on many of the trains. The Newark service will be maintained from 7:30 A. M. to 6:30 P. M.

The tubes are closing all stations in New York, Jersey City, Hoboken and Newark early in the evening. It was said yesterday that only about half of the strikers have returned.

INTERBOROUGH MEN CONFER.

Brotherhood Committee and Officials Reticent About Wage Discussions.

The executive committee of the Brotherhood of Interborough Employes held a meeting behind closed doors in their headquarters in the Queensborough Building, 156 West Forty-second Street, yesterday afternoon, at which the question of wage demands was understood to have been discussed. P. J. Connolly, President of the Brotherhood, who acted as spokesman, refused all information about the meeting.

Mr. Connolly and the rest of the committee then went downtown to the Interborough offices at 165 Broadway, where they conferred again behind closed doors with H. M. Norris, secretary to Frank Hedley, President of the Interborough. The employes expected to talk with Mr. Hedley, but he was attending a meeting of directors.

As he was leaving Mr. Norris's office, Mr. Connolly repeated his statement made last Sunday that there would be no strike. He said the public should not place any misconstruction on the visit of the employes' committee to the railroad officials.

"There will be no strike now or at any other time, so far as I can see. The question of arbitration over the additional 25 per cent increase in wages for which we asked some time ago will not come up for a week or ten days."

Mr. Connolly admitted that they had discussed wages and working conditions with Mr. Norris. The latter had no statement to make. James L. Quackenbush, general counsel for the I. R. T., seemed surprised over the visit of the employes, but said they had a right to make a demand for more wages if they saw fit.

FAMINE IN NORTH BOHEMIA.

Workmen's Councils Warn Government of Possible Trouble.

PRAGUE, April 27.—Virtual famine conditions are reported from regions in Northern Bohemia.

Workmen's Councils have notified the Government they will not be responsible for any troubles that may ensue.

ANTHRACITE OFFERS WIN NEITHER SIDE

Operators Reject Modified Demands and Miners Refuse Counterproposals.

HOPE OF PEACE STILL HELD

Another Meeting Will Be Held Tonight at the Union League Club.

With the refusal of the anthracite operators to consider the modified demands of the miners and the subsequent refusal of the miners' Wage Scale Committee to accept a counterproposal, said to meet little more than half of the increase sought, there was talk last night at the Continental Hotel, where the miners' leaders have their headquarters, that President Wilson might be appealed to for the appointment of an arbitration commission similar to the one which finally decided the bituminous workers' demands, granting them an increase of 27 per cent.

Hope of an agreement has not been abandoned, and there will be another meeting at the Union League Club at 7 o'clock this evening. Anthracite operators would make no comment on their counter offer, and of the future course that may be taken, and John L. Lewis, President of the International Mine Workers' Union, told a Times reporter that he was "non-committal."

Should the operators stand on their counterproposal as final, it was said by miners' representatives, the next move would be to call a tri-district convention of mine workers for final action. Upon the convention would rest the responsibility of deciding whether a strike should be called.

While the text of the written reply of the operators to the miners was withheld, it was understood that the wage increase offer averaged around 15 per cent.; that the miners' demand for a closed shop contract and eight-hour day was also denied by the operators, as well as a number of others of the seventeen demands presented.

It was said by members of the General Scale Committee that recognition of the closed shop was essential to the drawing of a new agreement. Reports reaching mine leaders here were that the miners were restless, and already some were walking out, while a vote was being taken by others.

Because of the railroad strike and the consequent shortage of cars and dissatisfaction among the workers because of the long-drawn-out conference with the operators little coal has been mined in the last few months, it was said. It was said that hard coal miners do not fear volunteers taking their places, as hard coal mining is a highly exacting occupation, which unskilled men cannot undertake.

'LIFE A HELL,' SHE CHARGES.

Dr. Israel Stern of 106 East Ninety-sixth Street was directed yesterday by Supreme Court Justice Lydon to pay $50 a week alimony and $250 counsel fee to his wife, Mrs. Clara Stern, pending a suit for separation. Mrs. Stern accuses her husband of cruelty, and says her "life with him has been a living hell."

Dr. Stern alleged that his life with his wife had not been happy. "I was tortured by her in the morning, I was tortured by her at noon, I was tortured by her at night," he said. One of her favorite methods of "torture," he said, was to accuse him falsely of unfaithfulness.

STRIKE TIES UP STATEN ISLAND LINES

Continued from Page 1, Column 1.

provide transportation for the people who live too far from the steam railroads to use those lines.

"The South Shore and Elizabethport Ferry lines are paralleled by the steam railroad, and General Manager H. B. Voorhees has promised me that he will put on extra trains, so as to care for all the people along those lines.

To Open Four New Bus Lines.

"I will open four new bus lines as follows:

"Jersey Street—Richmond Terrace and Jersey Street to Castleton Avenue, 2 miles.

"Bull's Head—Port Richmond Square to Bull's Head via Richmond Avenue and Old Stone Road, 3 miles.

"Castleton Avenue—Bay Street, Richmond Turnpike, Brooks Street and Castleton Avenue to Broadway, 3 miles.

"Silver Lake—Bay Street and Richmond Turnpike to Cleve Road, 3½ miles.

"I regret that I was unable to avert this strike," the Commissioner added. "I pleaded with President Huntington of the Richmond Light and Railroad Company to come to some agreement with the men, but I found that he was determined not to modify his position and that he persisted in his refusal to make any compromise by which the stranding of the company's patrons might be avoided, and in his decision not to try to operate the cars in case of a strike.

"I endeavored to persuade the motormen and conductors to postpone their strike for another week, and the committee did urge the men to delay striking, but the men were insistent upon going out; however, they did agree to give the public due notice of the tieup.

"The motormen and conductors yesterday asked the city to take over and operate all the trolley lines on Staten Island. We are endeavoring to secure the Midland. As to the Richmond Light, I can say nothing definite at the present moment, except that the City Administration will do its utmost not merely to meet the transportation needs of Staten Island under the present emergency, but to provide adequate permanent service.

"I give no credence to the rumor that the power plant of the Richmond Light and Railroad Company will be involved in this strike, throwing the whole of Staten Island in darkness, but I want to assure the people of Staten Island that if such a thing does happen we will meet that situation, too."

Will Ask Power Men to Strike.

About 375 employes are out, according to the union leaders. They will meet this morning in Emerald Hall, New Brighton, with representatives of the men employed in the power plants at Livingston, the only power station on the island. The power plant men will be asked to take a strike vote. Finnegan said the power plant employes were all ready to walk out in support of the strikers.

The strikers have intimated that they might accept a compromise of 65 cents an hour, instead of 75 cents. In addition they ask an eight hour day and time and a half for overtime. The railroad officials have offered an increase of 5 cents an hour, which they have refused to accept.

"The men are well aware of the fact that we would like to give them more money," said a representative of the Richmond company. "We are with them there, but we have not got enough money to give them. The railroad is paying all it possibly can now to its employes and there is no chance of giving more money unless we can earn more."

Borough President Van Name's only comment on the walkout was that he supposed "these things must happen." He expressed the hope that the bus lines and the steam service would give adequate transportation facilities to the people of the borough.

The Staten Island Rapid Transit service has improved considerably during the last few days, so that it is almost normal. If conditions improve further, it is hoped to run extra trains to accommodate persons on the Richmond lines paralleling the steam system. Since the strike on the Staten Island steam system the Richmond cars have been carrying large quantities of freight.

Efforts by the strikers to persuade the bus drivers to quit if the city would not allow them to charge a ten-cent fare were reported last night. It was said there was little strike sentiment among the bus men, but the striking trolley men assert that a tieup of the buses is not impossible.

"You Never Pay More at Best's"

in peace times
in war times
at any time

PERHAPS the fact that this is so well known explains why our business grows At All times. The Annual White sales (now in progress) which have been held yearly for the past 20 years (or more) are a good proof of the merchandising ability of this organization.

They are an example of our long established policy of high quality at low prices.

Best & Co.
Fifth Avenue at 35th Street
Established 1879

You Never Pay More at Best's

At Your Own Price!

Cut Flowers for $2.00 or $3.00 or a Decoration for $1,000 —it doesn't matter how little you order, the value we give will always equal the price you pay

MAX SCHLING Inc
785 FIFTH AVE., NEW YORK. Phone PLAZA 7241.
"Say It With Flowers"

Flowers delivered anywhere in the wide world. In New York within the hour. In other cities our bonded representatives await wired instructions to fill your order.

PRINTING

THE additional equipment in men and machinery, which it has been our good fortune to secure, make it possible for us to accept the complete printing work of three more business concerns whose annual appropriation will, in each instance, total about one hundred and fifty thousand dollars.

The service to be rendered includes not only printing of a very satisfactory quality, but the preparation of preliminary sketches and complete designs, the artistic and dignified arrangement of type, the securing of appropriate stock, and other items incident to establishing an agreeable and practical style of catalogue, folder, brochure or other article of print.

It is the intention to relieve the client of all details including imprinting, storage and shipping, and by so doing, to convert waste to saving, eliminate annoyance, and to ultimately accomplish a saving, and a uniform character throughout all work.

This is a standardized printing business which confines its work to a limited number of reputable establishments who find it good practice and entirely to their best interests to retain relations over a period of years.

We will supply the ideas and give production to catalogues, folders, booklets, brochures, house organs, street car cards, counter displays, labels, letterheads, billheads, envelopes and every major and minor item which might be commonly classified under the title of commercial, promotion and sales-building printing.

The MOORE PRESS INC.
PRINTING CRAFTS BUILDING
THIRTY-FOURTH STREET
AT EIGHTH AVENUE

To Women With Hearts!

WILL YOU GIVE HALF A DAY TO SAVE A LIFE?

500 Volunteer Workers Are Needed Now

Think of **your** Babe, **your** Mother!
Would you let **them** starve?
Women who will give a little of their time for the sufferers from Famine, Disease, Destitution in the War Ridden Countries are asked to see

MRS. ISRAEL UNTERBERG
MRS. S. C. LAMPORT
MRS. S. S. PRINCE

ALL DAY ANY DAY

Headquarters, 389 Fifth Avenue
Vanderbilt 7884

AN ENTIRE UPPER FLOOR
FOR RENT
MAY 1, 1920

FLATIRON BUILDING
WHERE BROADWAY AND FIFTH AVE. MEET AT 23D ST.
6000 SQUARE FEET OF EXCEPTIONALLY DESIRABLE SPACE FOR USE AS EXECUTIVE OFFICES SOLELY
ALL OUTSIDE ROOMS 55 WINDOWS
UNITED STATES REALTY & IMPROVEMENT CO.
OWNS AND OPERATES
GRAMERCY 2100

THE DERVISHES—

Those strange churchmen of the East—were the first to use coffee.

They were instructed to drink it in order that they might not lose zeal during their long religious ceremonies.

Thousands today are increasing their zeal in business by drinking the delightfully stimulating coffee served at CHILDS.

It takes 750,000 pounds a year to supply them.

Full-flavored, mellow coffee, enriched with milk and cream—as nourishing as it is stimulating.

Childs

Many Junes

"MANY JUNES" is still another of those leisurely, sane and delightful stories of real everyday people, in the telling of which Archibald Marshall excels. To read one of Mr. Marshall's novels is like being introduced into a pleasant home and sharing the lives of its members—cultured, sensible, right thinking, wholesome people.

While "Many Junes" was written some years ago, it has not been published heretofore in this country; and it has been carefully rewritten and added to by the author.

Many Junes
By
ARCHIBALD MARSHALL
Price $1.79

Macy's—Book Dept., Main Floor, 35th St., Rear.

Macy's
HERALD SQUARE, NEW YORK

SENATORS ASK CURB ON PRICES OF SUGAR

Several Demand Action to Relieve Shortage and to Prosecute Any Profiteers.

PARLEYS WITH REFINERS END

No Announcement on Results of Conference with Officials Given Out.

WASHINGTON, April 27.—Conferences between sugar refiners and Department of Justice officials on sugar prices and supplies ended suddenly today after a brief session. No statement was made as to what transpired, but it was understood the department might call the refiners' representatives together again in a few days.

Howard Figg, assistant to the Attorney General, and in charge of the high cost of living campaign, has before him statements of the refiners, but their contents were not disclosed. Other officials said the department would probably make known its views on the whole sugar situation soon. This statement, however, was not confirmed by Mr. Figg, who said he desired to give more study to the questions discussed at the conference.

Demands that the Government take immediate action to relieve the sugar shortage and prosecute profiteers were made today in the Senate.

Senator Owen, Democrat, of Oklahoma, declared an Oklahoma wholesale merchant had written him that "outside speculators are deliberately buying up and hoarding sugar."

Senator Swanson, Democrat, of Virginia, said that the situation was "serious," and that either Congress or some Governmental department should take "some strenuous action and see that the situation is improved." He recommended that the Senate Finance Committee investigate the situation with a view to recommending "some way to get rid of this difficulty."

Senator Smoot, Republican, of Utah, declared the Government should have purchased the present Cuban sugar crop, as refiners have paid as high as 19¾ cents a pound for raw Cuban sugar. He praised the beet sugar growers in this country, declaring that 33 per cent. of the beet crop had been sold at 10½ cents a pound. He advised Senators to report cases of alleged profiteering to the Attorney General.

Blaming speculation for the high price of sugar, Representative Howard, Democrat, Oklahoma, announced that he would introduce a bill in the next few days designed to curb all speculators. He conferred with Mr. Figg during the day and said he hoped to get the Department of Justice to support his measure.

"Speculators are quoting and selling sugar at more than 10 cents a pound over the average cane sugar refiners' price," declared Mr. Howard. "I am advised that dealers in lines in no way related to the production or distribution of foods are buying and selling sugar, and that often a single car is sold a number of times before it is finally distributed by the wholesaler to the retailer and by the retailer to the consumer."

ASKS WAR ON "GOUGERS."

Jersey Justice Tells Jury Not to Wait for Federal Action.

Special to The New York Times.

PATERSON, N. J., April 27.—Declaring that present day profiteering is merely a system of piracy and a sort of modernized version of the system employed by the robbers used to hold up travelers on the Rhine and pillage them for "tariff," Supreme Court Justice James F. Minturn told the April term Grand Jury today that they should ferret out these "public gougers." He said that the idea of waiting for the Federal authorities to punish profiteers was entirely wrong when home firesides were being attacked by these law breakers. He called the jury's attention especially to the meat situation, asking it to make a special probe of conditions and prices.

"Profiteering" in Club Sandwiches.

CHATTANOOGA, Tenn., April 27.—Charged with profiteering in selling club sandwiches at 50 cents each, or at a profit of more than 30 cents, Gus and Pete Tombras and Pete Mininger, café proprietors, were indicted today by a Federal Grand Jury here. H. O. Thompson, another café proprietor indicted, was accused of selling milk at 15 cents a glass, or a profit of 6 cents on each glass. All the indictments were returned at the instance of the Federal Fair Price Committee.

FINDS SCHROEDER SOUND.

Army Surgeon Reports on Holder of Altitude Record.

Major H. L. Bauer, head of the Medical Research Department of the Air Service at Mitchel Field, near Garden City, L. I., announced yesterday that as a result of tests made by him on the physical condition of Major Rudolph W. Schroeder, holder of the world's altitude record, he had found that the aviator showed no ill-effects from his five-mile drop a few months ago. He said that Major Schroeder's organs were in perfect condition.

When Major Schroeder learned of the verdict he announced that he soon would try for a new altitude record from Mitchel Field. He said he probably would take Sergeant Coombs, who has held several aerial records, with him on his next ascent.

Y. W. C. A. GIRL FOUND HERE.

Miss Dorothy Smith Missing Two Days—Girl of Same Name Arrested.

Miss Dorothy L. Smith, 23 years old, a physical culture instructor in the Rahway Branch of the Y. W. C. A., returned to her home at 304 Clerk Street, Jersey City, after an absence of forty-eight hours, during which the police of this city and Jersey City were seeking her on a general alarm. Miss Smith lives at the Clerk Street address with Miss May E. Phipps, a physical culture instructor in the Jersey City branch of the Y. W. C. A.

Sunday afternoon, while Miss Smith was in the subway station at Columbus Circle, she disappeared, and several friends who were with her, after searching the neighborhood for several hours, returned to the young woman's apartment in Jersey City and informed Miss Phipps of her disappearance.

When she returned to her home last evening no explanation was offered as to her whereabouts while she was being sought. It was learned that on Monday afternoon a young woman who gave her name as Dorothy Smith of 48 Union Street, Jersey City, was arrested in a department store and later arraigned before Magistrate Norris in the Jefferson Market Court, where she was released in $300 bail for examination.

HAZEN TO LECTURE AT STRASBOURG

Columbia Educator Accepts French Government's Invitation to Give Course at University.

WILL SAIL IN SEPTEMBER

Institution to be an Outpost for Study of Reconstruction in Central Europe.

Professor Charles Downer Hazen, who has occupied the chair of European History at Columbia University for four years, it was announced yesterday, has accepted an invitation by the French Government to deliver a course of lectures next year at the University of Strasbourg. He will sail for France in September.

Professor Hazen is the first American professor requested to assist in the courses planned for the University of Strasbourg. He will lecture on "The History of the Development of American Civilization and Its Relations with Europe." He is the author of a book entitled "Alsace-Lorraine Under German Rule," published in 1917.

Professor Hazen said the Germans had given the university very fine equipment and had constructed entirely new buildings, but it was largely at the expense of the Alsatians. The French, he said, intend to make it just as important as they can. A large number of professors from Paris, many of them from the Sorbonne, have gone to the university.

Professor Hazen said the University of Strasbourg was destined to be a great institution, not only for sentimental reasons but because it occupied the position of an outpost from which French scholars could follow political developments in Germany and throughout Central Europe. He said it also offered an advantageous point from which to study the reconstruction of Central Europe.

The Faculty of the University of Strasbourg includes 200 full professors. It is directly under the control of the French Government.

Professor Hazen was born in Barnet, Vt., in 1868. He received an A. B. degree from Dartmouth in 1889, was a student at Johns Hopkins from 1889 to 1890, and subsequently studied at the Universities of Göttingen, Berlin, and Paris. He was professor and head of the Department of History at Smith College, 1894-1914, and has been a member of the Faculty of Columbia since 1916.

STUTZ CORNER SETTLED.

Allan A. Ryan & Co. Paid Through Commission Houses.

The settlement of the Stutz corner was made yesterday. The lawyers for both Allan A. Ryan and the protective committee representing the shorts said there had been no hitch in the arrangements, and that everything was proceeding satisfactorily. No special sheet was being put through, each house settling with the commission house to which it was short. In this way the settlement will reach Allan A. Ryan & Co.

CONCRETE WHITE

It won't be long before you discover the importance of concrete construction in your factory buildings. Why wait to learn through costly experience?

"Let WHITE build it of CONCRETE."

White Construction Co. Inc
NEW YORK

NEWS FOR THE SUMMER.

Persons leaving town for vacation may have The New York Times sent to them by mail. One month, $1; two weeks, 70 cents.—Advt.

IN ACRID DEBATE OVER BONUS BILLS

Continued from Page 1, Column 2.

given to amend the bill. Mr. Clark recalled the "parliamentary revolution of 1910" and gave a "gentle warning" that the Republicans were entering on the same kind of conduct that led to the upset of their machine then." Mr. Garner said the Republicans were "playing politics" with the legislation and would not pass it until after the election.

Representative Rainey said the proposed sales tax was especially favored by "the great financial interests," and, once adopted, would never be discarded.

"Congress ought to never pass a bill," declared Mr. Clark, "out of which more irritation than revenue is to come."

"Day of the Demagogue," Says Green.

"This is the day of the demagogue," Representative Green, Republican, of Iowa asserted. "With the spirit of unrest now abroad in the land it is easy to inflame the public mind and make people believe all of the hardships resulting from war can be remedied by a redistribution of property.

"All sorts of quack remedies are proposed, the most common of which is to take, under the guise of taxation, property wherever it may be found if its possessor has more than the average of this world's goods. These doctrines are being tried in Russia."

He disagreed with Representative Rainey that the tax on final sales would cause a sharp increase in the cost of living. He resented Mr. Rainey's charges that efforts were being made to protect war fortunes at the expense of the general public, declaring that the Illinois member's charge, if well founded, would lead the public to believe that Republicans of the Houe were little better than a gang of thieves seeking to loot the masses of the people in the interest of multi-millionaires.

Declaring that practically everything except sales had been taxed, the Iowa member said:

"I know of no way to raise a part of the money needed which would so little affect the prosperity of business, upon which the welfare of the working classes depends, as a small and almost insignificant tax of 1 per cent. on final sales. Instead of increasing the cost of living 25 per cent., as Mr. Rainey said, it would not increase it 1 per cent., for it does not include rents and other large items."

Calls Republicans Cowards.

Mr. Garner appealed to the 75 "insurgent Republicans," to continue "to insurge" in behalf of the American people.

"If you have any courage," he said, "you will buck the majority of the Republican Party and join with Democrats in standing firm against the sales tax provisions."

The Texas member characterized the Republicans in the House as "the most cowardly bunch I have ever known" and charged that the relief bill after passage by the House would be neglected until after the National Political Conventions.

"You are playing with the voters of the country and there is $1,500,000,000 at stake," said he.

Accepting responsibility for the relief measure, Representative Longworth of Ohio declared the bill would go through "in spite of obstructive tactics from Democrats and Republicans who have been induced to join them."

He denied the Democratic charge that minority members had been excluded from consideration of the measure, saying: "They were invited to and did participate in the consideration and formation of this legislation."

"Responsibility for the Soldiers' Relief bill rests solely upon Republican members of the Ways and Means Committee, and we accept it gladly," Mr. Longworth said. "We would have greatly preferred unanimous action by the entire committee, but the Democratic minority has made that impossible."

The Ohio Representative said $1,800,000,000 would be necessary to meet the demands of the legislation and that this would have to be raised in two years. The sales tax, which he estimated would raise $400,000,000 a year, would become effective next Dec. 1 and be payable monthly by merchants whose sales aggregated more than $500 a month.

"I congratulate you," interjected Representative Garner. "The election comes in November."

Representative Griffin, Democrat, New York, declared that the right way to obtain revenue for a soldier bonus was through taxation of big incomes—taxation so heavy that there would be no incomes above $500,000. He cited a list "of war-made millionaires," which included 452 women, 27 doctors, 206 lawyers and Judges, 120 farmers and stockmen, 920 manufacturers and 711 corporation officials.

BLANKET BONUS OPPOSED.

The City Club Post of the American Legion met last night to discuss the Government's attitude toward men disabled in the war. Richard M. Waldo, Commander of the post, said it was neither pro-bonus nor anti-bonus. At the close those opposed to a bonus except to those disabled or to dependents of men killed were invited to become members of a committee to campaign against blanket bonus legislation.

Macy's Macy's

Service
Style
Quality
in
Chauffeurs' Suits
$42.50

THE deserved popularity of these all-wool worsted suits, which we feature, is the best indication of their merit.

Macy's—Fifth Floor, 35th Street.

R. H. Macy & Co. Inc.
HERALD SQUARE NEW YORK

Macy's Macy's

An Uncrowded Field
BECOME A
TRAFFIC MANAGER
And Raise Your Own Salary

Traffic Management—a new profession—has come onto the business horizon, and has come to stay.

Trained Traffic Men can save business firms thousands of dollars annually—and so are in great demand. There are 25 traffic managers today for every one ten years ago. There will be many ten years from now for every one now. You can be one of them.

If you are not satisfied with your present position and salary, prepare for better ones. The more you know the more you earn, and as a trained man you will make more money.

Sixty minutes a day for ten or twelve months, that's all, just a part of your spare time, will complete our thorough training in Traffic Management.

Opportunity awaits YOU in the uncrowded TRAFFIC FIELD. Make this opportunity yours through practical and guaranteed "La Salle Problem Method" Training.

Read our booklet "How Traffic Men Make Money"

CALL FOR A PERSONAL TALK.
OR PHONE OR MAIL COUPON

La Salle Extension University—Grant Gordon, *Traffic Advisor*
112 West 42d St. *New York City.* General Eastern Office.
PHONE BRYANT 8920. OPEN EVENINGS.

Please send me "How Traffic Men Make Money" and particulars regarding Traffic training.

Name ..... Age .....

Address ..... Phone .....

EXHIBITIONS & SALES AT THE
ANDERSON GALLERIES
PARK AVENUE & 59TH STREET, NEW YORK

EXHIBITIONS OPEN WEEK-DAYS 9-6, SUNDAYS 1-5 P. M.

THE IMPORTANT
CHINESE COLLECTION
FORMED BY
MR. VASSILI KRUPENSKY
WHILE RUSSIAN MINISTER IN PEKIN

¶ Comprising Carved Panels, Silk Tapestry Cushion Covers, Lacquer Wardrobe Panels, Velvet Strips, Porcelains and Snuff Bottles, Carvings in Semi-Precious Stones, Wool and Silk Rugs, Collection of English and French Watches set with precious stones.

¶ *To be sold Friday, Saturday afternoons, April 30, May 1, at 2:30 o'clock.*

THE LIBRARIES OF
MR. AMOS L. WARNER (DULUTH, MINN.)
MR. GEORGE M. BROWN (NEW YORK)
MISS CORDELIA T. BAKER (ST. LOUIS)
MISS ELIZA R. SCIDMORE (WASHINGTON, D. C.)

AN IMPORTANT AND VALUABLE COLLECTION OF STANDARD SETS IN HANDSOME BINDINGS; COLLECTED SETS OF FIRST EDITIONS OF H. G. WELLS, O. HENRY AND BERNARD SHAW; PUBLICATIONS OF THE KELMSCOTT AND DOVES PRESSES AND THE GROLIER CLUB; AND A VARIETY OF BOOKS IN ENGLISH LITERATURE.

¶ *To be sold Monday, Tuesday afternoons and evenings, May 3, 4, at 2:30 and 8:15.*

SALES CONDUCTED BY MR. FREDERICK A. CHAPMAN

We've admired Grenadine cravats since our introduction to them, but not until we gazed on one striped with moire silk did we realize what heights of beauty they can attain.

4.50 (tax 25c)

Best & Co.
Fifth Ave. at 35th St.
Gentlemen's Haberdashery

Manhattan SHIRTS COLLARS
MANSCO UNDERWEAR

SACRIFICE
TO CLOSE ESTATE OF
Thomas Skelton Harrison, Deceased
"The Meadows"
at
Pomfret, Conn.

Commodious residence and beautiful estate of about 160 acres in New England's most picturesque village, is offered at a sacrifice.

A gentleman's residence, consisting of a mansion with 12 bedrooms, 4 baths, dining room, reception room, amusement room, billiard room, music room, 2 kitchens, laundry and servants' dining room. Barn, garage, 2 tenant houses and usual farm buildings—all in splendid condition. Electricity throughout; ample water supply from artesian wells.

Easily reached for inspection from New York City or Boston. Write for other details and price to

Northern Trust Company
Philadelphia

TIPS By Mr. B. T.

Poor shoe keeps spoil the appearance of expensive socks. Be correct and wear

Bradley Tip Shoe Laces

E & W

EARL & WILSON

THAT trademark means all the care in selecting materials all the thoroughness of workmanship and inspections, and all the style that can possibly go into a collar.

All that we could tell you about the extra care that we take in making your Earl & Wilson Collars and Shirts is expressed in that trademark.

Earl & Wilson
Troy, N.Y.
makers of
Collars & Shirts

The Store is closed at 5 P. M. daily

B. Altman & Co.

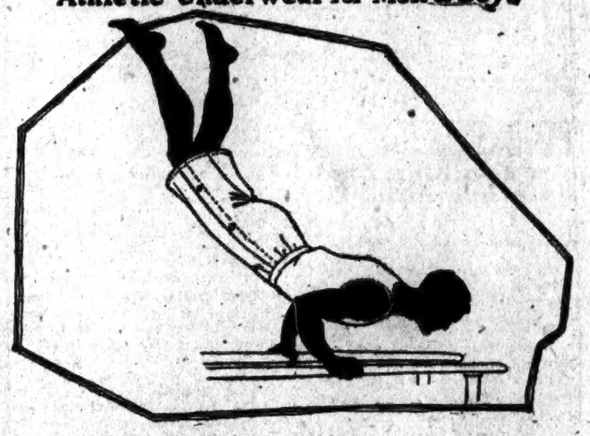
MADISON AVENUE - FIFTH AVENUE, NEW YORK
Thirty-fourth Street Thirty-fifth Street

The Men's Clothing Department
has just received an importation of
Men's English Top Coats
of light-weight fabrics, excellently tailored, which are now in stock
at $60.00 & 70.00

Also a limited number of
Men's London Top Coats
made of extremely fine, soft fabric, woven in Scotland from India cashmere yarn, and tailored with unusual distinction. These smart coats are priced, in stock,
at $80.00

The Department is on the SIXTH FLOOR
(Thirty-fourth Street elevators)

ROCKINCHAIR
Athletic Underwear for Men & Boys



Exercise
of any sort is *easier* in a suit of Rockinchair—because the full blouse effect in back above the waist band allows absolute bodily freedom without binding. "It opens on the side—adjusted in a jiffy." Sold by most good stores.

HENDERSON & ERVIN,
331 Fourth Ave., New York.

The New 1920 Feature
All cotton Rockinchair underwear is now constructed of specially woven cotton fabrics finished by a new process known as KITTLE SHRUNK—is guaranteed unshrinkable and can be found only in garments bearing the Rockinchair Trade Mark.

ARMED IRISH MOB BURNS BARRACKS

Seizes Police Arms and Ammunition After a Three-Hour Siege.

FATAL FIGHT AT ARKLOW

One Civilian Killed in Disturbance Following Release of a Hunger Striker.

TIPPERARY, Ireland, April 27.—The Ballyander police barracks in County Limerick surrendered to 108 men who attacked the building with rifles and explosives this morning. The siege lasted three hours.

The victors seized arms, ammunition and bicycles belonging to the garrison and burned the barracks. Three policemen and one of the attacking party were wounded.

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Special Cable to THE NEW YORK TIMES.

LONDON, April 27.—Demonstration and counter-demonstration, Irish and English, provided lively scenes tonight outside Wormwood Scrubbs Prison. The crowd was very much larger than on Monday evening, and a large section was hostile to the Irish element. No casualties occurred, although mud and stones and other missiles were hurled about during one part of the proceedings.

Six more of the Irish prisoners were released unconditionally tonight for hospital treatment. One hundred and seventy-two are still detained.

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Special Cable to THE NEW YORK TIMES.

GLASGOW, April 27.—Several thousand Sinn Fein sympathizers with the Wormwood Scrubbs hunger strikers attempted to hold an open-air meeting here today, but the police interfered. The demonstrators, carrying Sinn Fein flags, then marched toward the centre of the city. Policemen attempting to reach a woman who was carrying a flag were so opposed that they were compelled to draw their clubs and clear a passage.

Several policemen were assaulted with missiles and six persons were arrested.

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Special Cable to THE NEW YORK TIMES.

DUBLIN, April 27.—While thousands of people in procession were celebrating last night the return of one of the political prisoners released after hunger-striking a collision occurred at Arklow (thirty-nine miles southeast of Dublin) between military and civilians. The official account of it reads:

"During the procession several soldiers were assaulted and returned to their camp in a bleeding condition. A military picket went into town to escort back to the camp any men who had not returned.

"On the roll being called it was ascertained that a certain number of men were still absent, and at the same time firing was heard in the town. Whilst on the bridge shots were fired at the troops by civilians, and some soldiers, exasperated by the assaults on their comrades, broke out of camp with their rifles.

"The casualties as far as is known are one soldier wounded, one civilian killed and another wounded."

LONDON, April 27 (Associated Press). Five more hunger strikers were released from the Wormwood Scrubbs Prison tonight, making a total of seven turned loose, all of them unconditionally, for hospital treatment.

Two deaths were reported from Ireland today. A soldier who was shot in a conflict with civilians at Limerick died of his wounds, while in disturbances at Arklow, attendant on the welcome home of a former Mountjoy prisoner, the son of a policeman named Downing was killed.

IRISH HOPE IN AMERICA.

Bishop, Citing Senate Vote, Hails "Mighty Ally" for Freedom.

NENAGH, Ireland, April 26.—Reservations to the Treaty of Versailles, which were adopted in the United States Senate on March 19 and by which that body went on record as sympathizing with Ireland, declaring she should be admitted to the League of Nations as soon as self-government is attained, "registered the death of tyranny in Ireland," said Mgr. Michael Fogarty, Bishop of Killaloe, in a sermon here yesterday. He declared the importance of the action of the Senate "could not be overstated," and that it "applied the principle of freedom to Ireland."

"If Ireland had had one day's rest from the reign of terror she suffered," he declared, "she would have celebrated with solemn services in every church throughout the land that declaration of America. But in her manacles, from dungeons and from above the graves of her martyred dead, she saluted the great people of America for this declaration of sympathy and hope in her national struggle."

"She rejoiced," he continued, "not only for her own sake, but for the sake of justice and honest truth. She rejoiced there was still one nation whose war flag was not interlaced with vile hypocrisy. With such a mighty ally, Ireland can afford to bide her time in calm confidence. United, resolute and determined, it is only a matter of a short time until tyranny is overthrown and national justice is made triumphant.

"There is a fissure already visible in Dublin Castle, and cement cannot be made that will close it again. In a few years Dublin Castle will be, with the Bastille of Paris, in the limbo of time."

WIDE SCHEME TO DEFRAUD.

Syrian Merchants Said to Have Mulcted Many in East.

Federal indictments similar to those which have been returned in Washington, N. C., charging twenty-eight Syrian merchants with conspiracy to defraud, will soon be sought in many other parts of the country, it was announced yesterday by the National Association of Credit Men, which has been co-operating with Federal agents in an eight months investigation, said to involve the loss of millions of dollars.

Charles D. West, manager of the association's investigation and prosecution department, said that a loss of more than a million dollars to wholesalers in Northern markets was probably involved in the North Carolina indictments. These indictments, returned in sixteen separate cases of alleged fraud, named Syrian merchants in Raleigh, Goldsboro, Greenville, Wake Forrest, Kenley, Benson Princeton, Smithfield and La Grange.

West said that the association had found traces of a nation-wide plan, engineered by educated Syrians, to defraud clothing and textile jobbers and wholesalers.

West showed that the general scheme was to set up Syrian merchants in business, show them how to operate small stores and build up credit. When this was done, according to West, the "higher ups" instructed the small merchants to buy on credit large amounts of fine silks, laces and other textiles which can be handled easily by peddlers. West alleged that after the goods were received many of the small merchants disappeared and the "higher ups" obtained the merchandise and disposed of it.

The "higher ups," he said, "were shrewd, young and highly educated, some of them in English and French universities." He thought that several were worth $250,000 each.

According to West, New York merchants alone have lost $250,000 in six months, while other centres affected were St. Louis, Chicago, Cincinnati, Detroit, Cleveland, St. Paul, Milwaukee, Boston, Philadelphia, Buffalo, Rochester, Seattle, Portland, Ore., San Francisco, Los Angeles, New Orleans and Atlanta.

$15,000 SILVERWARE GONE.

Owner Finds Stones Substituted When He Takes Packages Out of Storage.

When Edward C. Cisel, a manufacturer, of 159 Park Avenue, Yonkers, yesterday opened receptacles in which he had stored $15,000 worth of silverware on Feb. 11 last, he discovered that the silverware had been taken, and stones and other articles substituted for it. Cisel informed Lieutenant Cooper, head of the Yonkers Detective Bureau, that he had packed the family silverware in a chest, a trunk and a barrel, and then sent them by a local express company to a warehouse on the upper west side.

On April 5 he sent the expressman to the warehouse to bring the silverware back to his home for the Summer, but he did not start to unpack the silver until yesterday morning. Then he discovered his loss. Lieutenant Cooper advised him to report the disappearance of the silverware to the New York police, and at the same time he assigned detectives to investigate the matter.

JUST AS HUMAN

as you want to make it, for you can play the

Behning PLAYER PIANO

"With the tone you can't forget"

by foot control alone: no complicated expression devices; made complete in the Behning factory; prices $850 and $1050; others $685; used players at reduced prices. Write for booklet.

Behning Piano Warerooms
22 East 40th St., New York.
364 Livingston St., Brooklyn.

LAGUARDIA TO MOVE FOR HIGHER CITY PAY

President of Aldermen Would Increase All Municipal Employes $200 at Once.

MEANS $25,000,000 A YEAR

That Sum Includes City's Share of Teachers' Pay—To Introduce Resolution This Week.

F. H. LaGuardia, President of the Board of Aldermen, announced yesterday that at the Board of Estimate meeting on Friday he would introduce a resolution calling for the payment of a minimum of $1,200 a year to all city employes working full time. The resolution also will call for a flat increase of $200 for each employe.

The increase will be contingent upon the approval by Mayor Hylan and Governor Smith of a bill passed by the Legislature to permit the city to issue $5,000,000 in bonds for this purpose. Mr. LaGuardia said yesterday that the amount provided in the bill was for the increases in wages for six months and that for an entire year the increases would amount to $10,000,000. With the city's contributions toward increasing teachers' salaries under the Lockwood-Donohue bill, it is estimated that the rise in wages for city employes will be about $25,000,000.

Mr. LaGuardia's announcement followed the statement of Mayor Hylan that, since it was the wish of the voters that the teachers should have increases in pay, "it must also be their wish that the policemen, firemen, street cleaners, laborers, clerks and all other employes be treated alike." The Mayor also said that he would favor the same treatment of all other employes.

"I am sure that it is fresh in the memories of all that I campaigned last fall in New York City on increasing the wages of the underpaid city employes," said President LaGuardia. "The Board of Estimate, during the campaign, increased the pay a certain amount, but left it discretionary with the heads of departments. Numerous instances of injustice and unfair discretion have been heard of and my resolution will stop all of that.

"I believe that it will be possible to get the policemen and firemen very near the $2,400 annual pay which I have been advocating. Street Cleaning Department and all city employes to have similar substantial increases. The Presidents of the boroughs, who have had their pay increased from 25 to 100 per cent, are in a good frame of mind just now, and I am going to take advantage of the opportunity to get these increases through. I am sure none of them can vote against my proposed increases at this time.

"Increasing the pay of city employes on July 1 will be possible if the Mayor and the Governor sign the bill passed by the Legislature permitting the city to issue $5,000,000 of bonds for that purpose. This bill was framed and its passage was obtained by Controller Craig, I am informed, and to him is due the credit of obtaining the funds to make the increases possible at this time."

Speaking of the increase in teachers' salaries under the Lockwood-Donohue bill and the proposed increases for other employes, city officials estimated yesterday that the budget for 1921 would be increased from $50,000,000 to $70,000,000, with a consequent increase in the tax rate. The increase in teachers' salaries will cost the city this year $20,000,000, which will be provided by a short-term loan.

Both the short-term loan and the $5,000,000 in special revenue bonds will be a charge in next year's budget, which accounts for $25,000,000, while the ordinary increase in the city's expenses will bring the amount to between $50,000,000 and $70,000,000.

PASTOR'S SON HELD AS THIEF

Accused of Selling Automobile Which He Said He Had Lost.

Emil Roth, Jr., 22 years old, son of the Rev. Emil Roth, pastor of the Emanuel Lutheran Church in Brooklyn, was held yesterday in the Flatbush police court in $1,500 bail for examination next Tuesday on a charge of grand larceny. He is accused of stealing an automobile, valued at $2,200, from Arthur W. Stevens, a publisher, who lives in the home of the late Mayor Gaynor at 20 Eighth Avenue, Brooklyn.

Mr. Stevens told the Magistrate that on April 6 he turned over his automobile to Roth to sell. He said that later Roth informed him that the automobile had been stolen.

Detectives traced the automobile to the garage of a dealer in Bedford Avenue, who declared that he had purchased the car from Roth for $1,700, paying $700 in cash. Roth said in court yesterday that he would be able to show that he was innocent. He was married recently and is a war veteran.

$200,000 STOLEN FROM DOHERTY & CO.

Loss of Securities by Banking Firm Revealed in Action Against Clerk.

THEFT OF $7,000 CHARGED

Donald Burgess, 22, Arraigned and Held in $30,000 Bail—Robbery Kept Secret.

Theft of securities valued at $200,000 from the banking firm of Henry L. Doherty & Co., 60 Wall Street, prior to April 16, was revealed yesterday, following the arraignment in the Court of General Sessions of Donald Burgess, 22 years old, of 601 West 135th Street, a clerk who was indicted on the charge of having stolen $7,000 worth of bonds. Burgess pleaded not guilty and was held by Judge Mulqueen in $30,000 bail, after Assistant District Attorney John T. Dooling had asked that bail be fixed at $50,000.

The indictment against Burgess charges him with stealing ad interim certificates of the Cities Fuel and Power Company. The theft of an amount of securities larger than that specified in the charge against Burgess had been kept secret by the firm and the police in the hope that they might be offered for sale and the distributors arrested. Apparently none has been offered, detectives say, but they report evidence that several persons were concerned in the robbery and that their arrest was expected.

A representative of Doherty & Co. said 200 certificates of the Cities Fuel and Power Co., worth $1,000 each, were stolen, and that the firm had telegraphed to every large city in the United States and Canada. The police also sent out a general alarm.

The certificates were sent by messenger to Doherty & Co. and were said to have been received by Burgess. They were supposed to have been cancelled and exchanged for bonds, it was stated, but, according to the firm, were not.

Burgess had been in the employ of Doherty & Co. for three years and two months and bore a good reputation. He had been promoted to cancellation clerk just before the disappearance of the certificates.

BONAR LAW BACKS GEDDES.

Justifies, in Commons, Ambassador's Speech Here on Irish Secession.

LONDON, April 27.—The question was raised in the House of Commons today whether the Government's attention had been drawn to "the recent official statement of the new British Ambassador to the United States in which he declared that proposals for the secession of Ireland from the British Empire had been rejected."

Andrew Bonar Law replied that the Ambassador undoubtedly referred in his speech to the well-known secessionist policy of the Sinn Feiners, which, he said, of course had been repudiated by the Government. It was never considered by the Cabinet, Bonar Law declared.

On his arrival in the United States recently Sir Auckland Geddes, the new British Ambassador, referring to the Irish question, said in a written statement:

"It should, I think, be known that proposals for the secession of Ireland from the British Empire have been submitted to the British Cabinet, but, as announced by the Prime Minister in the House of Commons, have been rejected."

40,000 BOYS TO MARCH

Mayor Designates May 1 to 8 as Their "Week."

Mayor Hylan yesterday designated May 1 to May 8 as "Boys' Week." During this time, he said, the public would be made acquainted "with all the forces that are working for character building and good citizenship in the City of New York." The celebration of Boys' Week will open with a patriotic parade of boys' organizations.

The Mayor says that employers will greatly aid of they will grant a half holiday on Saturday to all boys in their employ so that they may appear in the Loyalty Day demonstration. The parade will start at 2 P. M. from Sixtieth Street and Fifth Avenue, and 40,000 boys are expected to be in line. It will proceed south to Washington Square. The reviewing stand will be at Madison Square. There will be floats illustrating the particular features of the different organizations. Chorus leaders will be stationed along the avenue, and at a signal from the traffic signal towers all the lads in the line of march will join in song. The church bells of the city will begin pealing at 1:30 P. M., and will continue until the parade gets under way.

The divisions in the parade will include boys from the public schools, parochial schools, private schools, settlements, neighborhood houses, Boy Scouts, Catholic Protectory, Deaf and Dumb Institute, boys' clubs, Newsboys' Home, negro boys and a group from Chinatown.

DRY COLD STORAGE FOR FURS

Remodeling at Summer Rates

Revillon Frères
5th Ave. at 53rd St.
TELEPHONE
360 CIRCLE

No Connection With Any Other Establishment in the World

WORTH

BROADWAY-FIFTH AVENUE THIRTY-FOURTH STREET

New Wrap Capes

VERY SPECIALLY PRICED

TWENTY-EIGHT DOLLARS FIFTY CENTS

CARELESSLY DEBONAIR MODELS DEVELOPED ON LINES OF CLASSIC GRACE WITH A FULL SWEEP THAT DRAPES MOST BECOMINGLY RICHLY SILK LINED THROUGHOUT

FOR WOMEN AND MISSES

OF SOFT LUXURIOUS VELOUR DE LAINE

IN COLORS OF CLAY—TAN—REINDEER

BONWIT TELLER & CO.

The Specialty Shop of Originations

FIFTH AVENUE AT 38TH STREET

WILL HOLD TO-DAY—WEDNESDAY

An Important Special Sale

of

WOMEN'S HIGH CLASS TAILORED SUITS

Regularly 89.50 to 110.00

64.00

Included are Suits of Navy Blue Tricotine and Poiret Twill—also Velour Checks

Satin bound, tuxedo, eton and mannish styles emphasizing the newest treatments in collars, sleeves, pockets and belts; touches of cable stitching and embroidery.

WOMEN'S APPAREL—SECOND FLOOR

No C. O. D.'s *No Approvals* *No Exchanges*

FRANKLIN SIMON MEN'S SHOPS
2 to 8 WEST 38th STREET

Last Year's Price for This Spring's

FOULARD SCARFS

$1.50

Woven under the Rising Sun
Printed under the Union Jack
Tailored under the Stars and Stripes

Talking of high prices, a dollar-fifty isn't much for a scarf woven in Japan, shipped 'round the world to England to be hand-printed and re-shipped to the States to be tailored and sold, is it?

But to get down to particulars, these silk foulards this spring exhibit a prodigality of pattern and color such as we have never before seen in any foulard selections. Incidentally, our selections are the largest in town. Bat Wings, $1.00

CARMOOR LONDON

Franklin Simon & Co.
FIFTH AVENUE

Stores Do Not Profess to Put Such Fabrics Into Men's $75 Suits As We Do

They buy regular stock woolens, whereas we, as a specialty shop, are both permitted and able to exercise a custom tailor's discrimination. It does not cover the situation for us to talk of unfinished worsteds, cheviots and flannels. Any store can do the same. But in their odd and exclusive markings and their soft and subtle colors, our fabrics are as isolated from the general range of cloths as our methods of tailoring them. Thus, the value is incomparably better in the woolens as it is in the workmanship.

Franklin Simon & Co.
FIFTH AVENUE
MEN'S SHOPS—2 to 8 WEST 38th ST.—STREET LEVEL

Stern Brothers

West 42nd Street (Between 5th and 6th Avenues) West 43rd Street

A Noteworthy Offering To-day of

WOMEN'S SPRING DRESSES

Models taken from regular stock

Will comprise two groups of this season's most fashionable Afternoon and Street models. Taffeta, Satin, Foulard, Vrepe de Chine, Georgette Crepe, Tricolette, Tricotine in plain tailored or embroidered, beaded and braid trimmed styles.

Group I.—Dresses Reduced to $39.50
Includes models formerly priced up to $59.50

Group II.—Dresses Reduced to $59.50
Includes models formerly priced up to $145.00

WALKER ELECTRIC TRUCKS

The electric truck is clean, safe and reliable. This, in addition to its economy, fulfills the exacting requirements of the famous Cushman Bakeries.

That's why they have bought 97 Walkers.

WALKER VEHICLE CO.
Grand Central Terminal

UNDERWOOD CHOSEN DEMOCRATIC LEADER

Minority Senators Elect Him by Unanimous Vote After Hitchcock's Withdrawal.

MAY REVIVE PEACE TREATY

Alabama Senator in Favor of Compromise to Ratify League of Nations Covenant.

Special Cable to THE NEW YORK TIMES.

WASHINGTON, April 27.—The Democrats of the Senate today elected Senator Underwood, of Alabama, as their leader. The unanimous vote by which this was done ended several months' regency by Senator Hitchcock of Nebraska, who has been acting leader since the death of Senator Martin, of Virginia. Senator Hitchcock, who withdrew from the contest for the leadership last week proposed Senator Underwood, Friday, and he was elected without discussion or opposition.

Revival of treaty talk in the Senate was the immediate result of Senator Underwood's election. Mild reservationist Republicans said they would discuss among themselves a plan to get up a round robin of Senators willing to vote for ratification with certain reservations. This plan may be suggested to Senator Underwood with the request that he co-operate in its execution, with a view to sending word to President Wilson, should a canvass show that 64 votes could be obtained for some program, that if he would resubmit the treaty it would be ratified.

Some of the mild reservationists had hoped all along that Senator Underwood would be chosen Democratic leader, because they felt he would lend himself more readily than Senator Hitchcock to a new compromise effort. Among this group there is a disposition to regard unfavorably the declaration of peace by resolution. Some mild reservationists doubt that Congress can so declare peace and stay within its constitutional powers. Mr. Underwood is opposed to the peace resolution, and has gone on record as being willing to go far in compromising the differences on the treaty reservations. For these reasons his election is regarded by some Republican Senators as holding forth a hope that something may yet be done to keep the treaty out of the campaign.

President's Attitude Uncertain.

Senator Underwood was asked whether he had any information on a report that the President would resubmit the treaty some time this Summer. He said he thought the treaty might be sent back, but did not know the President's intentions.

Senator Hitchcock, who led the Administration treaty fight, said he had heard the report frequently of late, but did not believe anybody knew what the President intended to do except the President himself. He thought the President might send the treaty back with his veto of the peace resolution.

Immediately after electing Senator Underwood the Democrats discussed the peace resolution and other matters concerning them as a party. It was tentatively decided that a caucus would be held later to take up the peace resolution and other questions, with a view to having an agreement, if possible, of the entire minority.

Mr. Underwood declined to make any statement as to his plans or policies. He said things would go along as they had for some time. Neither did he contemplate an early call at the White House, he said.

Believed Good Politics.

Bestowal of the minority leadership on a Southern Senator was regarded in political circles in the capital today as good politics. For one thing, Mr. Underwood would benefit personally, his friends said. He is facing determined opposition in his campaign for re-election to the Senate. Prohibition forces in Alabama are doing all in their power to unseat him. Though his friends said they had no doubt of his ability to pull through without the added prestige and influence today's action gave him, they conceded that it might help.

CONEY FARE CUT SATURDAY.

One Nickel to Take Passenger Over Lines of the B. R. T.

Beginning at 12:01 o'clock Saturday morning the fare between Coney Island and all other points on the Brooklyn Rapid Transit system will be 5 cents, with through operation to or from the island at a single fare by way of the West End, Sea Beach, Culver and Brighton Beach branches of the system. The trains will extend to the West Eighth and Stillwell Avenue stations at the island.

Under the dual system contracts the company was to have the privilege of charging two fares for the trip to or from the island until all the rapid transit lines were completed. The Culver line was the last and the final work on this line will be finished some time on Saturday.

OPPOSES LARGE WARSHIPS.

Dreadnought Obsolete, Linden W. Bates Tells Safety Council.

The dreadnought and its helplessness, either in defense or offense against the submarine, was the theme of an address last night by Lindon W. Bates at the National Safety Council dinner at the Hotel Commodore.

"As a weapon offensive and defensive," Mr. Bates said, "the powers of the U-boat are such that naval problems must be restated in its terms. What then is the use of building and maintaining navies of gigantic ships when they and all the science of their employment are as obsolete as triple-banked galleys with slaves chained to the rowing benches?"

Mr. Bates concluded with a description of the most recent type of submarine and an outline of the future naval problems of nations.

NEGRO SENT TO DEATH AT QUICK MURDER TRIAL

Indianapolis Slayer of Girl Is Convicted in Twenty Minutes—First to Go to Chair In Indiana.

INDIANAPOLIS, April 27.—William Ray, colored, 19 years old, today was sentenced to death in the electric chair on August 5th, at the Indiana State Prison, by Judge Collins, of the Criminal Court here, when a jury after 20 minutes deliberation returned a verdict of guilty of murder in the first degree. Ray is said to have stabbed to death 14-year-old Martha Huff, a white girl, on April 19.

The Indiana law provides that the death penalty shall not be executed until at least 100 days have elapsed after conviction. Ray will be the first person to die in the elecgric chair in this state and he will pay the penalty in the minimum time permitted and 108 days after the crime was committed.

Ray was placed on trial this morning. Only witnesses, court attaches, police officers and newspaper men were permitted in the courtroom. A jury was quickly selected from the special venire of 125 men.

Eighteen witnesses testified that Ray enticed the little girl to the river bottom Monday evening, stabbed her thirteen times in the throat and threw her body into Eagle Creek, where it was found the next evening. Ray was arrested the following night.

RUSSEK'S

Featuring for Spring & Summer

Magnificent Scarfs of Russian Sable at

$150.00 per skin

Fur Storage & Insurance 2% on Valuation.

1442—Silk Moiré Bag $8.60

As indispensable as furs for the winter costume is the street bag for spring and summer. Ovington's wide selection in material and style carries an equal variety of prices—from the most moderate up.

OVINGTON'S
"The Gift Shop of Fifth Avenue"
314 Fifth Ave. nr. 32d St.

LONDON

Boulter, Hepburn & Co.

10 Clifford St. (off Bond St.)
late of
28 George St., Hanover Square

Gentlemen's Tailors

TIRES

$10 to $30 Saved

on standard makes, brand new, with guaranteed mileage—that's our offer. It's worth a minute to investigate.

30x3½	$11.89	36x4½	$26.82
34x4	18.54	35x5	36.29
34x4½	24.23	37x5	37.39

All Other Sizes Equally Low.

Manufacturers' Surplus Tire Co.
No. 789 7th Ave., New York.
Between 51st & 52d Sts.

TIPS By Mr. B. T.

Poor shoe laces spoil the appearance of expensive socks. Be correct and wear

Braided Tip Shoe Laces

WIRELESS MYSTERY.
In the Rotogravure Picture Section of The New York Times next Sunday the inventor Marconi and his wife are shown on board their yacht, the Electra, just before sailing to conduct wireless experiments in midocean to seek to fathom the mysterious sounds that have been received by wireless instruments in various parts of the world.—Advt.

MUNSING WEAR —because it fits

You can depend upon uniform quality, fit, durability and lasting satisfaction in Munsingwear summer garments. Sheer, cool and comfortable, they weigh only a few ounces.

Loose-fitting, athletic garments for men—form-fitting knitted garments in every required style and size for men, women and children.

—the satisfaction lasts

J. M. Gidding & Co.
PARIS
FIFTH AVENUE AT 46TH ST
NEW YORK

Will Place On Sale *Today*

A Selected Group of

Women's and Misses'

Smart Tailormade Suits

at $55—$75—$95

Formerly selling at $75 to $125

About one hundred and fifty desirable new models in *plain tailored—Eton and Pony Jacket styles* in tricotine, twill and novelty suitings, particularly suitable *for smart town wear.*

Handsome Higher-Cost Suits

at $125 to $175

Formerly selling at $195 to $275

Dressy and semi-dress effects in fine quality twill and tricotine—many styles elaborately embroidered.

OWING TO THE REMARKABLE VALUES BEING OFFERED AT THIS TIME, WE ADVISE EARLY SELECTION, AS GROUPS ARE LIMITED.

FRANKLIN SIMON BOYS' SHOPS
FIFTH FLOOR

Just to prove that

Boys' Shoes

need not be expensive we are featuring these prices—

$8.00 *and* $9.00
(9 to 13½) (1 to 6)

They are modeled on a safe and sane last, in black or cocoa brown leather, and tipped and soled with the indestructibility of Korry Krome. Best of all they are low in price, marked closely.

A limited number of

Boys' Blucher Shoes

now being closed out at

$5.75 *and* $6.75

Franklin Simon & Co.
Fifth Avenue, 37th and 38th Streets

Boys' and Children's Haircutting Shop—Fifth Floor

B. Altman & Co.

The Department for
INTERIOR DECORATION
presents a number of unique ideas in

Veranda Furniture
of reed and willow

New, intriguing designs, introducing charmingly decorative color schemes that are not only novel, but original and exclusive—thus assuring the rare quality of individualism for every mise-en-scene.

An added distinction is imparted to this interesting Summer furniture by the strikingly colorful upholsterings of imported "jazz" prints—the ultimate note in a symphony of unusualness.

(Display Rooms, Fourth Floor)

Madison Avenue - Fifth Avenue
34th and 35th Streets New York

Doralis Pearls

Exclusively Saks—

DORALIS—the Pearl which most faithfully mirrors the lustrous glory of the Oriental. They might well have been cast in the same shell—you cannot tell them apart!

Diamond Set, $39.50 to $300
With Gold Clasp, $7.50 to $90

Saks & Company
Broadway at 34th Street

Saks
CLOTHES OF CUSTOM QUALITY

SAKS-HANDWORK
For Young Men!

Voteless young men are votaries of our clothes. We seem to get that callow and unfledged spirit into our styles that they like—that bantam and beardless briskness. And then, of course, on top of this is the advantage of Saks-handwork.

Saks & Company
BROADWAY AT 34th STREET

IN ADDITION TO CUSTOM-TAILORED CLOTHES, SCHANZ APPAREL, MADE BY SCHANZ, IS NOW AVAILABLE READY-TO-WEAR FOR MEN REQUIRING IMMEDIATE SERVICE

SCHANZ
APPAREL *for* MEN

FOURTEEN EAST FORTIETH STREET
NEW YORK

SALE OF LUMBER

Navy Yard, Norfolk, Va.

BY SEALED PROPOSALS

MAY 5, 1920,

To Be Opened 1:30 P. M.

Lot includes approximately

2,000,000 ft. White Oak Timbers.
290,000 ft. Cypress Boat Planking.
6,000,000 ft. Dense Merchantable Southern Yellow Pine Timbers.
140,000 lbs. Lignum Vitae.
400 Hackmatack Knees.
500 Spruce Spars.

Will be sold in not less than carload lots to suit purchaser. Thirty days will be allowed for payment. Advertised discounts do not apply to this sale. For catalogues and further information apply to

OMAR D. CONGER, Lieut.-Comdr. (SC) U. S. N.
Board of Survey, Appraisal & Sale,
NAVY YARD, NORFOLK, VA.

A.G. Spalding & Bros.

The Greatest Sporting Goods Store in the World

Madison Avenue and 45th St. New York

Signs of the Times

The weathervane on the barn points sou'sou'west.

At every cross-roads there is a bulletin of sport, an index to centres of activity.

Motor cars go skimming up the hill like swallows, at the top to survey the view.

Aeroplanes are in the air—fishermen are whipping the streams — old Colonel Bogey is mobilizing his forces, schooling his veterans in the new breastworks and bunkers.

All are as busy as beavers in this rendezvous of sportsmen—the club-makers and the tailors, the dry-fly man and the tennis experts—but with plenty of time for you.

The Angler's Song

"The hound some praise; and some the hawk;
Some better pleas'd with private sport,
The tennis—some a mistress court;
But these delights I neither wish nor envy, while I freely fish."
—*Izaak Walton*

The watch-built reel and the rod of the enthusiast—the line that suits your fastidious skill, flies whose superiority even the trout recognizes.

The Abercrombie & Fitch fishing tackle department deals in requisites and speaks the language of past masters at the game.

For deep-sea fishermen, too. Clothes, footwear and headgear for men and women anglers—creels and luncheon kits—sportsmen's seats and flasks for tea.

Abercrombie & Fitch Golf Suits Made in England

Just arrived—a selection of London made golf suits surpassing in variety anything ever shown in this country.

English, Irish and Scotch hand-woven tweeds and homespuns.

There is a suggestion of coolness and wind-swept sturdiness in their appearance possessed by no other clothes.

The Abercrombie & Fitch assortments of ready-to-wear and made-to-order sport suits and topcoats for men and women are the largest in the world.

Hats, boots, shirts, neckwear—everything to go with them.

Write for New Spring Booklet on Women's Outdoor Clothes

Abercrombie & Fitch Co.
Ezra H. Fitch, President
"Where the Blazed Trail Crosses the Boulevard."

M'KEAN SAYS SIMS INSULTED THE NAVY

Declares Charge That the War Was Prolonged Four Months Is "Monstrous."

HINT OF EXAGGERATED EGO

Admiral Is Rebuked by Hale for Personalities, but Trammell Defends Him.

WASHINGTON, April 27.—Characterizing as "monstrous" Rear Admiral Sims's charge that delays by the Navy Department prolonged the war four months and cost 500,000 lives, Rear Admiral J. S. McKean told the Senate investigating committee today that "had it been made by any foreign official, allied or enemy, it would have aroused the indignation of the whole American people."

"Had it been invented by the inflamed, exaggerated, diseased ego of a patient in St. Elizabeth's, the Government hospital for the insane, no one would have been surprised," the Admiral said. "That it was made under oath by a Rear Admiral of the navy on the active list, President of the Naval War College, in a hearing before a committee of the United States Senate, is, in my opinion, an insult to every officer and man now in the navy or who served in the navy during the World War.

"I do not believe that any one, short of the good God Himself, has sufficient knowledge of the various elements and factors entering into the war and the causes of its conclusion to justify him for one moment in charging that the navy or any of its officers was responsible for the loss of any part of the 2,500,000 tons of allied shipping claimed to have been unnecessarily lost.

"Least of all do I believe that there is any human being with sufficient information and sufficient knowledge to justify him in charging the unnecessary loss of the life of one of the 500,000 allied soldiers charged to have been due to the errors of the navy. This monstrous charge has been, or will be, disproved in every item."

Admiral McKean said that Admiral Sims in his letter criticising the Navy Department's conduct of war "may have been aiming at Mr. Daniels, but his shooting was bad and he hit naval operations." McKean, who was aid for materials to the chief of naval operations during the war, said that he could not understand what caused Admiral Sims to express dissatisfaction with officers serving in this country and then praise the same officers after they had been transferred overseas.

"It may have been the 'London fog' or perhaps the 'Scotch mist,'" he said.

Chairman Hale reprimanded the witness at this point for indulging in personalities. The officer replied that he was only following the line Admiral Sims had started and was not trying to defend Mr. Daniels "or damn Sims."

Senator Trammell Democrat, of Florida, objected to Chairman Hale's attitude, declaring that Admiral Sims when he was on the stand had been allowed to indulge in unrestrained "snappy comment" amid the applause of spectators. He added that the chairman should have taken his "no personalities" attitude when the hearings began.

Admiral McKean said that the charge that the Navy Department had no plans for war was unfounded. He added that one plan in particular had been in existence for years before the war and was corrected up to the time the United States joined the Allies and, constantly changed as the situation altered during the war. The plan was not perfect, he said, because of new elements injected into the war by the German submarine campaign.

Captain W. W. Pratt, whose cross-examination was completed by the committee, said in answer to Senator Trammell, who sought to show that Admiral Sims's letter to Secretary Daniels entitled 'Some naval lessons of the World War" was in reality a sweeping criticism of Secretary Daniels and naval officers generally, that he had no reason to doubt Admiral Sims's declaration that it was not intended as a personal criticism. He could not avoid the impression, he added, that Sims was criticising the chief of naval operations.

"I cannot say what was in Sims's mind," Captain Pratt said. "He is sometimes impulsive and was exceedingly so when he said the navy was responsible for the great losses of the war."

Secretary Daniels was not Admiral Sims's target, the officer declared, adding that he knew of no specific instances where Mr. Daniels interfered with Sims.

SAYS COLBY FIRM GOT $1,000,000 IN STOCK

Head of Coca Cola Company Reveals Payment for Work on Reorganization in 1917.

Special to The New York Times.

ATLANTA, April 27.—Testimony that the former law firm of Bainbridge Colby, now Secretary of State, had received $1,000,000 worth of stock certificates from the Coca Cola Company in 1917, was offered today in the hearing of testimony to be used in the injunction suit of the Coca Cola Bottling Company against the reorganized Coca Cola Company of Delaware.

The evidence about the $1,000,000 in certificates paid to the firm was given by S. C. Dobbs, President of the Coca Cola Company of Delaware. It was in response to questions as to a plan of the Coca Cola Company of Georgia in 1917 to increase its capital stock to $26,000,000 for the purpose of capitalizing its good will and trade mark that Mr. Dobbs disclosed that Brown & Colby, New York lawyers, had received $1,000,000 worth of stock. He explained that Colby & Brown had planned the reorganization.

Attorneys for the company later gave out a statement in explanation of the payment of this sum by the company. They denied that it was a fee for Secretary Colby's firm. They said Brown & Colby had headed a syndicate that had planned to purchase the Coca Cola Company in 1917, but that the deal fell through when one of the chief stockholders, a member of the Candler family, declined to sell. Colby & Brown they explained then put in a claim for damages for an alleged breach of contract and received the $1,000,000 worth of stock certificates in settlement of the claim.

Referring to a report of Haskins & Sells, auditors, of the financial condition of the Coca Cola Company which formed the basis for the sale to the Delaware corporation, Attorney Phillips asked Mr. Dobbs if the Coca Cola Company did not pay dividends aggregating $8,000,000 from 1914 through the first seven months of 1919, at which time the sale was made. Mr. Dobbs said he did not remember the amount although it was true that dividends had been paid each year. Mr. Phillips then read from the auditors' report the earnings of the company from 1914 through 1918, the sales for 1914 amounting to $9,120,100 and for 1918 $12,345,944. The estimated earning power of each share of common stock on a net earning of $5,000,000 was given as $16.52 and on $12,000,000 as $14.08. Mr. Phillips then brought out that at the time these estimates were made there was a sugar shortage in the country. Mr. Dobbs admitted the sugar situation was acute at the time but said the reason prices were not advanced was because of Government control.

French to Bar 187 Commodities.

PARIS, April 27.—The list of commodities prohibited under the importation law, according to M. Isaac, Minister of Commerce, already includes 187 articles. Prohibition of these articles wil reduce the value of imports to France by 1,300,000,000 francs.

PROVIDES $25,000,000 FOR NAVAL AVIATION

Senate Adds $9,000,000 to House Total in Appropriations of $464,000,000.

PACIFIC NEEDS A FACTOR

System of Voluntary Naval Training for Civilians in the Measure.

WASHINGTON, April 27.—Passing on appropriations with record-breaking rapidity, the Senate late today virtually completed consideration of the annual Naval Appropriation bill.

Within eighty minutes and practically without debate, appropriations of $464,691,000 were approved, as compared to $424,500,000 authorized by the House. With the exception of one minor item, the bill was made ready for passage tomorrow.

There was no discussion of the building program, for which appropriations were increased from $48,000,000 to $52,000,000 in order to expedite completion of the three-year program authorized in 1916.

As fast as the Reading Clerk could read the bill the Senate voted its approval of items carrying millions of dollars, includin- an increase from the House appropriation of $15,876,000 to $25,000,000 for naval aviation and an initial appropriation of $1,000,000 for a new naval base on San Francisco Bay.

The only discussion came on the naval aviation and San Francisco Bay base items. Senator Lodge of Massachusetts, Republican leader, and Chairman Page of the Naval Committee emphasized the necessity for increasing naval defense on the Western coast.

"If danger is coming, it is coming there," declared Senator Lodge. "The defense of the nation is not a subject for economy. It's false economy to cut down money for the naval defense. It is most important for protection of the country. To cut is wanton extravagance. It is inviting disaster."

Hawaii, Mr. Lodge added, is the American "outpost in the Pacific." "The Pacific Coast," he continued, "needs naval defense more than the Atlantic at this time, and it needs it now. We should strengthen the fleet and all appurtenances there. Also Pearl Harbor is very important."

A system of voluntary naval training for civilians was adopted, being much like the voluntary training provision of the Army Reorganization bill. It authorizes the Secretary of the Navy to establish Summer schools where youths of 16 to 20 years may be training. After this they are enrolled as naval reserves. Senator Swanson said it had been estimated by the Navy Department that 5,000 young men could be trained yearly.

A new item of $200,000 for the Newport torpedo station was adopted, as was another preliminary appropriation of $300,000 for a dry dock at the Boston Navy Yard.

Increased appropriations included: Yerba Buena, Cal., training station, $125,000 to $250,000; Pearl Harbor station, $890,000 to $1,000,000; Great Lakes training station, $500,000 to $800,000; Norfolk Navy Yard, $220,000 to $550,000; Rhode Island station, $250,000 to $300,000.

The committee increase of naval reserve force from 50,000 to 500,000 was approved, with a provision authorizing assistance for the State naval militia which would become part of the Federal naval reserve force.

New items for the Pacific coast added by the Senate included $1,050,000 for a fuel oil storage plant at Puget Sound, and $1,000,000 for a similar plant at Pearl Harbor; $500,000 for a submarine base at San Pedro, and $100,000 for a submarine and destroyer base at Port Angeles, Wash.

An amendment by Senator Calder, Republican, of New York, was adopted, giving six months' pay to widows, children or other dependents of officers and men in the navy or Marine Corps dying from wounds or disease.

FORECASTS BIG CHANGES IN WIRE COMMUNICATION

Gen. Squier Tells Scientists of Results Obtained by the Army Without Insulation.

WASHINGTON, April 27.—Telephone, telegraph and cable communication methods may be revolutionized as a result of experiments conducted by the Army Signal Corps and described today before the National Academy of Scientists by Maj. Gen. George A. Squier, chief of the corps.

Explaining how the army had obtained well nigh perfect results both in telegraphing and telephoning over bare wires laid in the water and on or under the ground, General Squier predicted that the expensive, heavily insulated land and submarine cables now in use would be replaced by single bare wires over which a number of telephone and telegraph messages would be sent at the same time.

General Squier told the scientists that both telegraph and telephone communications were established recently between Fort Washington, Md., and Fort Hunt, Va., distant three-quarters of a mile, on opposite sides of the Potomac River, by the use of a bare phosphor-bronze wire laid in the river to connect the two stations.

Similar communication was established between stations at the Signal Corps laboratory at Camp Alfred Vail, N. J., by using bare copper wire buried about eight inches in the earth and connecting the two stations, about three-quarters of a mile apart.

As ocean telegraphy in its present form had reached a limit and submarine telephony was practically impossible, General Squier said, the hope for improvement lies in the adoption of bare wires laid in the water, using high frequency currents, and in the study of the necessary changes.

While the germ of the present idea was noted by General Squier in 1910, it was not until the United States entered the war that the necessity for rapid development came. He told the scientists that the need of eliminating insulation arose when the United States was called on to supply the Allies as well as itself. Machinery for insulating wire in use in this country had a capacity of only 8,000 miles a month, whereas 40,000 miles of wire monthly was required by the American Army alone.

Beauty and Comfort at a moderate price. Designed by an artist. Built by a firm with ninety years' experience in the making of beds and bedding for discriminating people of refined taste who are educated to a high standard of modern interior decoration and personal comfort.

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FOR THE ENTIRE FAMILY

Spreading happiness—keeping the family together—what could be of higher purpose?

Music—GOOD music—does just that. It spreads joy to corners that were formerly dark and gloomy.

In these days of great social upheaval, Ru-stella provides an entertainment at HOME with an attraction for every member of the family from *your* little boy or girl to Dad and Mother—keeping them together—thinking of the finer things of life. No one could have an evil thought with the elevating influence of music in his ears.

Ru-stella's playing is appreciated more the longer it is heard. It is *truly* A POTENT INFLUENCE IN THE HOME.

Ru-stella's playing does not render a copy of the original orchestration or solo, but is the original itself, living, breathing, pulsing, fresh as it came from the soul of the artist.

There is *real* pride in owning

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The Only Phonograph Sold on a Strictly Cash Basis

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Plays all records!

Representing a saving to you of $35.00 to $100.00 on machines sold elsewhere on "convenient terms."

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R. H. Macy & Co. Inc.

HERALD SQUARE NEW YORK

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TO-DAY

The Women's Suit Shop Has An Opportunity to Serve By Offering Its Patrons An Opportunity to Save $29.50 to $75.00 on

WOMEN'S TAILORED SUITS

Of Tricotine, Poiret Twill or Serge

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$79.50 to $125.00 Are Our Regular Prices for Suits of This Character and Quality

THE models are *new*—just out of the hands of our custom tailors. The styles are not *after* this season's fashions, but *in prophecy of* next season's fashions—double in smartness for now, double in service for later.

MADE OF FABRICS SELLING AT RETAIL TO-DAY FOR $5.00 to $8.50 yd.
LINED WITH SILKS SELLING AT RETAIL TO-DAY FOR $3.50 to $5.50 yd.

Navy Blue, Black or Tan

Sizes 34 to 44; also a number of suits for Small Women, sizes 32, 34 and 36.

WOMEN'S SUIT SHOP—Balcony Floor

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We Specialize in Bridal Millinery

To answer the question satisfactorily as to elegance in style with utmost reasonableness in price we believe that our French Salon will interest you.

Let us show you our

Bridal Headdresses
Bridesmaids' Hats
Hats for the Bride's Trousseau

A charming variety inspired by the best Paris authorities in Millinery.

Macy's—French Millinery Salon—Second floor—34th Street, Front.

R. H. Macy & Co.

HERALD SQUARE *Inc.* NEW YORK

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WE MAKE GOOD

When an Owner enters into a business partnership with us he doesn't have to watch his partner.

Put it up to us to put it up for you!

THOMPSON-STARRETT COMPANY

Building Construction

A Rare Opportunity

Of reviewing an array of Rare Furs made up in most exclusive models of Coats, Neckpieces, Coaties and Stoles in Russian and Hudson Sables and Silver Foxes, as well as other desirable Furs in the newest Imported Creations, is offered you at the

EXHIBITION AND SALE,

HOTEL PLAZA

(Room 134)

WEDNESDAY, THURSDAY AND FRIDAY,

April 28th, 29th and 30th.

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5 West 58th St.

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Library chairs from Gadshill, a Lamp and the Frith Portrait, are shown at Dutton's, 681 Fifth Avenue, by Mr. Charles J. Sawyer of London

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Gentleman, thorough practical experience in European countries and America, acquainted with Export, Import and Foreign Exchange, will travel all over Europe, sailing next month. Any sound business transaction or confidential representation taken care of. Highest references. Apply F. L., care Alexander Advertising Agency, 1482 Broadway.

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Old or new, large or small libraries of books, autograph letters, stamps, &c., purchased for cash. Will call at your residence and remove purchase free of charge. When writing, please state quantity of books. Catalog of books sent on request.

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251 Fifth Ave., Cor. 28th St., New York City

DYING GIRL BLAMED CROWDS IN SUBWAY

Patrolman Who Extricated Her from Under Train Testifies at Hearing.

ONLY 2 WITNESSES APPEAR

Chief Medical Examiner's Inquiry Into Canal Street Death Goes On Today.

Whether Miss Jessie Goldstein of 2,834 West Thirtieth Street, Coney Island, who died last Saturday from injuries received when she was run over by a B. R. T. train in the Broadway subway the preceding day, was pushed upon the tracks by the surging crowds on the Canal Street platform or became ill and fell is the subject of an investigation which Dr. Charles Norris, Chief Medical Examiner, started yesterday. Seven witnesses had been subpoenaed, but only two appeared. The investigation will be continued this afternoon.

Although eyewitnesses to the tragedy did not appear before the medical examiner, the patrolman who extricated Miss Goldstein from beneath the train testified that she said to him: "The crowd on the platform—I was pushed off; please take me out of here."

Harold D. Smith, motorman of the train, testified that, while the station was crowded near the middle only three or four persons were near the spot where the girl had been standing. As his local train, north bound, entered the station at about 8:50 Friday morning, he said, he saw a figure in the air about three feet above the track. He put on the emergency brakes, he stated. The train continued moving, but before it struck the girl, he declared, he saw her land on her feet between the platform and the east rail, and then fall partly across the tracks. Both legs were cut off by the train.

Patrolman Henry Rusback of Traffic Squad A, who was stationed at Canal and Lafayette Streets, was called, and after working with other policemen for twenty minutes, extricated the dying girl, he testified.

"I crawled underneath and I heard a moan," Rusback told Dr. Norris. I asked 'How did this happen?' She answered, 'The crowd on the platform—I was pushed off; please take me out of here.' I asked her for her name and address, and she gave them to me, but she requested me not to inform her folks. I then rang for an ambulance."

Miss Goldstein is said to have retained consciousness up to the time of her death in St. Vincent's Hospital at 4 o'clock the following day.

Dr. Nroris, following the taking of the testimony, said he was surprised there were not more accidents in the subways on account of the crowds and the narrow platforms. Rail guards, such as are at only a few of the stations, he said, ought to be provided for all.

CRAIG HALTS ARREST MOVE.

Controller Gives Notice of Appeal in Contempt Case.

Controller Charles L. Craig has notified the Supreme Court in Brooklyn that he intends to take to the Court of Appeals the decision in which he was adjudged guilty of contempt and fined $250 and a costs, a total of $824.

The notice caused a suspension in the proceedings looking toward the arrest of Mr. Craig for ignoring the order to pay. An order for his arrest had been presented to Justice Manning by Leonard Wallstein, as counsel for William J. Schieffelin, who instituted the proceedings.

Disinfection and Health Go Hand in Hand

Fortunately, thousands of men and women are recognizing the danger of disease germs, and are doing their part through proper and regular disinfection to protect health and put an end to epidemics.

Every epidemic of contagious disease can be traced to carelessness or indifference to proper sanitation. And hundreds of innocent victims must pay the price of someone's carelessness.

Don't let contagious disease get a foothold in your office or home. Insist on regular disinfection.

Lysol Reg. U.S. Pat. Off. **Disinfectant**

Lysol Disinfectant, at the moment of its application kills all germ life, or prevents its creation.

At the office: Have a solution of Lysol Disinfectant used in cuspidors, toilet-rooms, dark corners, on floors, rugs, etc.

In the home: Have a solution of Lysol Disinfectant sprinkled regularly in sinks, drains, toilets, garbage cans.

A 50c bottle makes five gallons of powerful disinfectant; a 25c bottle makes two gallons.

Remember, there is but one genuine Lysol Disinfectant—made, bottled, signed, and sealed by Lehn & Fink, Inc.

Lysol Toilet Soap *25c a Cake*

Contains the necessary proportion of the antiseptic ingredients of Lysol Disinfectant to protect the skin from germ infection. It is refreshingly soothing and healing and helpful for improving the skin. Ask your dealer. If he hasn't it, ask him to order it for you.

Lysol Shaving Cream *in Tubes*

Contains the necessary proportion of the antiseptic ingredients of Lysol Disinfectant to kill germs on razor and shaving-brush (where germs abound) and to guard the tiny cuts from infection and give an antiseptic shave. If your dealer hasn't it, ask him to order a supply for you.

Lehn & Fink New York Inc.

FOUNDED 1890 LONDON

CLOTHING AND FURNISHINGS FOR YOUNG MEN

This is the one establishment whose importations and productions of clothing and the accessories of dress have been designed or selected exclusively for young men from 34 to 40 chest measure.

Our clothing, which follows closely the most approved English models, is produced in Scotch, Irish and English woolens of our exclusive importation.

Young men's suits in imported tweeds, homespuns and flannels.

Young men's topcoats and motor coats in loosely draped English models.

Full evening dress suits and dinner jackets.

Four-piece sports suits—34 to 40 chest measure—consisting of sporting jacket, waistcoat, trousers and knickers. Made of imported herringbone tweeds in suitable colors for outdoor wear.

Complete assortments of furnishings, headwear and "Anniped" shoes.

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Fifth Avenue at 50th Street

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FIFTH AVENUE

Between 34th and 35th Streets

Special Sale

TODAY & THURSDAY

Women's & Misses'

Top-Wraps

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AT REDUCTIONS THAT DEMONSTRATE REAL SAVINGS—PRICES BEING LOWERED WITHOUT REGARD TO FORMER VALUATIONS IN ORDER TO HASTEN DISPOSAL PRIOR TO RECEIPT OF OUR SUMMER FASHIONS.

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IN THIS GROUP HAVE BEEN INCLUDED A NUMBER OF SMART MODELS OF TRICOTINE, BOLIVIA AND EVORA, EXECUTED IN THE NEW SPRING STYLES FOR ALL-OCCASION WEAR.

from valuations up to 85.00 **59.50**

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Wrap-Coats

HIGH COST MODELS OF VERY UNUSUAL AND SMART DESIGNS IN CHATOYANT, SUPERIOR EVORA, VALONDA, PATENETTE, ETC., ONLY ONE OR TWO OF A MODEL.

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THERMONOR

TRADE MARK

THE ICELESS REFRIGERATOR

An old law of nature has been put to work for you by the invention of the Thermonor. It uses only air and water—yet keeps your foods cold and sweet in the hottest summer weather.

Just the thing for your home, boat, camp or bungalow this summer.

It has taken eleven years of research and experiment to perfect the Thermonor process. The Thermonor trade mark is an assurance of satisfactory service.

No Ice
No Chemicals
No Machinery
No Expense

Prices according to size
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Madge Evans Herself at Gimbels!

Yes, Kiddies—Your Own Beloved Madge Evans, Whom You've Seen So Often and Loved So Much in the Movies, Is Actually Coming—Fair Curls, Lovely Smile, Beautiful Eyes and All—To-day and Thursday, April 28th and 29th, to the

GIMBELS CHILDREN'S MILLINERY SALON—THIRD FLOOR.

Think of it! You can realize your dreams! You can meet the darling little heroine of all your favorite picture plays in person! And she's lovelier than even your dreams have made her.

Madge Evans Herself Will Show You the New Madge Evans Hats

She will try them on. If you like she will sell them to you for, of course, your new hat will be a Madge Evans Hat, won't it?

Every Little Lady from 6 to 16 Is Invited to Meet the Charming Little Picture Star

DON'T FORGET THE TIME AND THE PLACE!

Wednesday and Thursday, April 28 and 29—2.15 to 3.15—4.15 to 5.15

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Direct attention to a very uncommon collection of

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Suits so far removed from the commonplace in every particular—workmanship, styling and finish—that every owner should at least see them before outfitting his chauffeur.

Plain-Back, Pinch-Back, Half-Belt and Semi-Norfolks

each a perfect example of the most skilful tailoring, exhibiting in every line an air of exclusiveness and refinement worthy of commendation from the most critical owner.

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TIPS By Mr. B. T.

Poor shoe laces spoil the appearance of expensive socks. Be correct and wear

Bradley Tip Shoe Laces

PAWN TICKETS BOUGHT

CASH PAID IMMEDIATELY for Pawn Tickets, Diamonds, Precious Stones and Jewelry. Appraising free. Strictly confidential. (Call or write.)

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J. R. HEGEMAN LEFT $3,362,048 ESTATE

Metropolitan Life Insurance Co. President Had $2,878,948 in Securities.

ONLY $20,000 INSURANCE

Heirs Will Pay State $168,325 in Inheritance Taxes—Son's Share Largest.

Special to The New York Times.

WHITE PLAINS, N. Y., April 27.—By an order of Surrogate Slater of Westchester County, filed today, the heirs of John R. Hegeman, president of the Metropolitan Life Insurance Company, will pay an inheritance tax of $168,325.06 to the State. The appraisal of the estate of Mr. Hegeman, filed at the same time, shows that the total value of his property was $3,362,048.92.

The largest tax is paid by John R. Hegeman, Jr., son of the insurance president, on his inheritance of $838,480,-44 and one half of the residuary estate, and amounts to $29,889.24. The total inheritance tax was increased because a large part of the estate was inherited by distant relatives, friends and servants.

When Mr. Hegeman died at his country home at Oriental Point on the Sound on April 16, 1919, it was reported then that his estate would amount to $5,000,000, but it is said the war caused a depreciation of his securities. The personality, made up of hundreds of shares of stocks and bonds, is valued at $2,678,-948.65, and the realty is valued at $683,-100.27. The funeral expenses, debts and commissions amounted to $267,230.49.

Among those who receive large bequests in the will are Camilla L. Rogers, a sister-in-law, who gets $122,573.70; Geo. R. Rogers, a cousin, who inherits $122,573.70; Frederick W. Lyon, brother-in-law, who receives $122,573.69; Abbie Hegeman, a sister, who gets $70,-604.70; Joseph C. Hegeman, a grandson, who inherits $35,302.35, and Harley Fiske, who receives $104,819.28. Mr. Fiske was not related to Mr. Hegeman.

The personal estate included the following:

Cash in First National Bank, Mamaroneck	$1,000.00
Cash in Metropolitan Bank, New York	9,112.47
Cash in Metropolitan Trust Co.	18,277.72
Cash on decedent's person	138.92
Wearing apparel, jewelry, silverware, automobiles, boats, horses, carriages	34,612.30
First mortgage West 97th St.	18,202.22
330 Sharps American Light and Traction Co.	103,410.00
550 American Tel. & Tel. Co.	57,612.50
71 American Tire Fabric Co.	7,100.00
100 American Tobacco Co.	20,550.00
112 American Woolen pf.	11,188.00
10 Aitken Realty Co.	3,850.00
100 Atchison & Topeka R. R.	9,300.00
60 Baltimore & Ohio	2,437.50
25 Baltimore & Ohio pf.	1,350.00
110 Chicago & Gt. West. R. R.	2,077.50
35 Chi., Mil. & St. P. pf.	1,748.75
35 Chi., Mil. & St. P. com.	880.00
100 Corn Products Ref. Co.	10,500.00
120 Fidelity Phoenix Fire Ins.	54,000.00
25 First National Bank, Mamaroneck	3,500.00
500 Fortune Oil Co.	600,000.00
500 Great Northern R. R. pf.	46,500.00
20 Hamilton Trust Co. pf.	5,300.00
100 Inspiration Con. Copper Co.	5,187.50
1 International Cotton Mills	280.00
200 Kennecott Copper Co.	6,400.00
5 Lakemont National Bank	675.00
100 Lawyer Mortgage Co.	11,500.00
6 Lincoln Safe Deposit Co.	1,185.00
300 Louisville & Nashville R. R.	34,800.00
12 Madison Safe Deposit Co.	360.00
70 Merwin Paper Co.	700.00
500 Metropolitan Bank	90,000.00
50 Metropolitan Trust Co.	17,500.00
200 Midvale Steel Co.	9,050.00
200 Missouri Pacific Co.	4,800.00
70 Mt. Vernon Woodberry Mills	5,250.00
358 National Surety Co.	76,590.00
100 N. Y. Central R. R. Co.	7,589.80
200 Mutual Gas Co.	21,000.00
12 New Haven R. R.	360.00
25 Northampton Portland Cement Co.	1,000.00
50 Pacific Coast Co.	2,012.50
500 Pennsylvania R. R. Co.	22,062.50
21 Thomas Plant Co. pf.	2,058.00
50 Safety Car Heating Co.	3,240.00
400 Southern Pacific R. R.	41,900.00
25 Stanford Fire Ins. Co.	1,485.00
100 Third Av. R. R. Co.	1,437.50
227 Twin City Rapid Tran. Co.	10,215.00
205 Union Pacific R. R. Co.	26,675.63
100 United Cigar Stores	15,415.50
1,540 United Shoe Mach. Corp.	77,770.00
500 U. S. Steel pf.	58,250.00
200 Utah Copper Co.	16,250.00
825 Victor Chemical Works	123,750.00
900 Victor Chemical Works pf.	70,000.00
20 Virginia Chemical Co. pf.	2,285.00
15 Western Union	1,320.00
80 Worthington Pump Co.	5,520.00
BONDS.	
Am. Tel. & Tel. Co.	18,100.00
Baltimore & Ohio	9,025.00
City of Bordeaux	14,908.00
Central Pacific	7,825.00
Chicago, Milwaukee & St. Paul	229.00
Chicago Railways Co.	11,060.00
Chi., Ind. & Western R. R. Co.	432.00
Consolidated Gas Co.	100,625.00
Detroit Edison Co.	960.00
Overland Co.	5,850.00
Fairmont Coal Co.	23,360.00
Interborough Rapid Transit Co.	18,252.50
International Mercantile Marine	31,992.75
Erie Gen.	350.00
Kings Co. Electric Light & Power	17,042.50
Lake Shore & Michigan Southern	21,625.00
City of Lyons (France)	14,925.00
Madison Gas Light Co.	30,360.00
City of Marseilles	15,900.00
Missouri Pacific R. R.	912.50
N. Y. Central R. R.	45,545.75
N. Y. Gas & Electric Co.	728.25
N. Y. L. & W. R. R.	4,106.25
N. Y. Railways Co	2,500.00
N. Y. Telephone Co.	2,677.50
N. Y., Westchester & Boston	4,350.00
N. Y. & East River Gas Co.	960.00
N. Y. & Westchester Gas Co.	8,750.00
Northern Ohio R. R. Co.	900.00
Northern Pacific R. R. Co.	8,880.00
Oregon Short Line	2,580.00
Pacific Power & Light & Heat Co.	8,800.00
Paul Smith Electric Light Co.	850.00
Pennsylvania R. R.	25,350.00
St. Paul City R. R. Co.	900.00
Central Water Co. Fort Seattle	5,700.00
Smith's Cove, Seattle	5,700.00
South & North Alabama R. R.	23,218.33
Southern Bell Tel. & Tel. Co.	9,350.00
Southern Pacific R. R. Co.	26,343.75
Third Av. R. R. Co.	12,718.75
Toledo, St. Louis & Western	38,500.00
U. S. Steel	64,536.25
Victor Chemical Works	55,000.00
U. S. Liberty Loan 3½s	113,942.00
U. S. Liberty Loan 4s	2,533.40
U. S. Liberty Loan 4¼s	7,269.50
U. S. Liberty Loan 4¼s	30,384.75
U. S. Liberty Loan 4½s	46,800.00
U. S. certificates of indebtedness	25,000.00
U. S. War Savings Stamps	854.00

The appraisal shows that Mr. Hegeman left only about $20,000 life insurance. Besides the stocks and bonds in the above list he owned a number of mortgages and promissory notes.

STRIKERS ASK CONGRESS TO GET THEM A HEARING

Appeal to Members of House and Senate to Have President Intervene with Rail Board.

WASHINGTON, April 27.—Members of the Senate and House were asked today by representatives of the striking railroad men to use their influence with President Wilson to the end that the Railroad Labor Board might hear their demands for increased pay.

The spokesmen said the strikers had found it impossible to maintain themselves and their families on the pay they were receiving and had quit work in protest against delays in the adjustment of the wage controversy. The appeal was in the form of a joint letter which declared that the men had asked the board to consider their demands and give a definite answer within ten days. The board has refused to hear the complaints on the ground that refusal to return to work as prescribed by law initiated the board.

The letter was signed by T. J. Misenhelter, Kansas City Yardmen's Association; Francis P. Boland, New Jersey Yardmens' Association; M. T. Henley, New York Harbor District; A. K. Mahany, Cleveland Yardmens' Association, Alfred G. Ruehle, Machinists' Association of New York, and Robert J. Mitchell, Chicago Enginmens' Association.

"Oh, Henry" at Fulton Wednesday.

"Oh, Henry," a farce by Bide Dudley, will be presented at the Fulton Theatre on Wednesday night of next week. Dallas Welford will head the cast.

BLAMES STEAMSHIP MANAGERS FOR STRIKES

Witness Tells Federal Investigator Their Temporizing Attitude Irritates the Men.

C. B. Ames, Assistant United States Attorney General, who was sent here from Washington to investigate labor disturbances, took up the marine workers' and truckmen's strikes yesterday. Thomas B. Healey, business agent of the Marine Engineers; Joseph F. Stanton, business agent of the Port and Terminal Workers, and Isaac Goldberg, President of the New York Team Owners' Association, were among the witnesses examined.

Mr. Goldberg asserted that the temporizing attitude of steamship managers was partly responsible for conditions. "The only way for New York to keep its supremacy as a port of commerce is either to pay the increased wages or fight the strikers to a finish," he said. "They are continually raising false hopes by promising to raise wages if they can get permission from the United States Shipping Board to raise their rates. That is only sidestepping the issue. The men think they are being fooled."

Stanton and Healey presented their side of the strike of harbormen employed by the railroads. After leaving the conference they said that if the Government would guarantee an eight-hour day on railroad and privately owned tugboats and lighters they would leave the settlement of other differences to the Government.

SMOOT REPLIES TO BABSON.

Meets "Partisanship" Query with Retort Against Propaganda.

WASHINGTON, April 27.—Charges of partisanship in the joint Congressional Printing Committee's recent strictures on acquisition by Roger W. Babson of interests in the Official Bulletin were denied by Senator Smoot, Republican, of Utah, Chairman of the committee, in a letter to Mr. Babson which he made public tonight.

"You ask in your letter," said Senator Smoot, "whether the 'attack' upon you is a 'part of the campaign of a few Republicans to discredit the Democratic Administration and others prominently associated with it.' I think it is a sufficient reply to state that the report of the committee was adopted without any dissent from the Democratic members, who were either present or to whom a copy of the report had been submitted. The report, therefore, was a statement to Congress by the committee itself and not by me personally.

"I am frank to say that I do not agree with your charges that the public press of America is under 'capitalistic control' or in the hands of 'undesirable interests.' If it had not been for the loyalty and unselfish patriotism of the American press the traitorous conduct of the German propagandists might not have been uncovered until too late and we would have been betrayed into the hands of the Huns before the war could have been won."

INDIAN WRECK KILLS 50.

Injured Number 50 More in Train Collision East of Delhi.

SIMLA, India, April 26.—Fifty persons were killed and fifty injured in a train collision on the Oudh and Rohilkhand Railway near Moradabad, east of Delhi, Saturday.

Four coaches were burned in a fire caused by the collision.

THEATRICAL NOTES.

Billy B. Van will make his first appearance tonight in the cast of "What's in a Name?"

"Alice in Wonderland" is being continued at the Little Theatre, with performances Friday afternoon and Saturday morning. Arthur Row is now playing the role of the March Hare.

Rehearsals of Edward Childs Carpenter's comedy, "Romeo and Jane," will be begun this morning. The play is being produced by John Golden.

"Cupid," a sketch by George V. Hobart, will be one of the features of the Equity performance at the Metropolitan Opera House on May 9. The cast will include Florence Moore, Gilda Varesi, Margaret Dale, Mary Rowland, Jobyna Howland, Elsie MacKaye, Blanche Yurka, Louise Drew, Lily Cahill, Ruth Shepley, Virginia Hammond, Genevieve Tobin, Vivien Tobin, Willette Kershaw, Ernest Truex, Bruce McRae, John Drew, H. Reeves-Smith, Charles Cherry, Richard Bennett, Norman Trevor, Brandon Tynan and Frank McGlynn.

A professional matinee of "Abraham Lincoln" will be given at the Cort Theatre next Monday.

George White's "Scandals of 1920" will have its first performance at the National Theatre in Washington on Sunday night, May 16.

The New Brighton Theatre, at Brighton Beach, will open for its eleventh season of vaudeville on Monday afternoon, May 17.

The annual performance for the National Vaudeville Artists will take place at the Hippodrome on Sunday night, May 16.

MUSIC NOTES.

The Kriens Symphony Club will give a concert in Carnegie Hall on May 15 to exhibit the results of eight years' training of an orchestra of 125 American boys and girls. The concert is to aid a fund to make this work self-sustaining.

William Henningsen, baritone, will sing at a meeting of the Rainy Day Club of America on Wednesday of next week at the Hotel Astor. His program includes Jean Taggart's song, "Sweetheart Aroon," and O'Hara's "Wreck of the Julie Plante."

THE PLAY

By Alexander Woollcott

The Fidelity Benefit.

While the forces of the Actors' Equity Association were busy yesterday afternoon with preparations for the benefit to be given at the Metropolitan Opera House on May 9, a not particularly impressive counter demonstration was made at the Knickerbocker by that anti-Equity minority which makes up the Actors' Fidelity League. As the proceeds of the entertainment given there are pledged to the Vacation Association rather than to the League's own treasury, the performance must be considered primarily as a show of strength. As such, it was not a shining success.

It is true that several of the leading spirits of the Fidelity were on tours too remote to permit of their participation in the "testimonial." For instance, Louis Mann, who was quite the life of the party when the Fidelity was born in the throes of the strike last Summer, was thus unavoidably absent. But no such prior engagement accounted for the conspicuous absence of the three players whose names were first on the list of promised entertainers. George Cohan, William Collier and Holbrook Blinn were among the missing, nor did the little speech of apology by Howard Kyle explain the defection very thoroughly. It was received by the sparse audience with congealing silence.

Thus reduced, the program consisted of a rather gushing speech by Blanche Bates and the revival of two familiar plays, "The Maker of Dreams," by Oliphant Downs, and "Pygmalion and Galatea," by W. S. Gilbert. The first was buoyed up by Ruth Chatterton and José Ruben as Pierrette and Pierrot and somewhat weighted down by Mr. Kyle in the title rôle, his natural lack of the mood of phantasy being slightly exaggerated by his unfamiliarity with the text.

The performance of "Pygmalion and Galatea," though also cursed by insufficient rehearsal and marred by some suspiciously recalcitrant scenery, was interesting, with Zelda Sears diverting as the wife of Chrysos and Fay Bainter, although monotonously plaintive in voice and manner, very lovely to behold in the rôle glorified by Mary Anderson. The play shows the ravages of time and its revival is a suggestive reminder that if Gilbert had never met Sullivan his name as a writer for the theatre would probably be unknown today.

The performance will, it is announced, be repeated on Friday.

Circus for Soldiers Today.

Crippled and disabled soldiers and sailors from hospitals and training schools are to be the guests of the Ringling Brothers at a special performance of the circus in Madison Square Garden this morning. Any seats left after the war veterans are provided for are to be filled by orphan children who did not get to the last special performance. Special guests invited to John Ringling's box are to be Henry P. Davison of the American Red Cross, W. Bramwell Booth of the Salvation Army, Dr. John R. Mott of the Y. M. C. A., and Howard S. Braucher of the War Camp Community Service which arranged the treat.

U. of P. to Give "Don Quixote, Jr."

The Mask and Wig Club of the University of Pennsylvania will offer its thirty-second annual musical show, "Don Quixote, Jr.," at the Metropolitan Opera House on Thursday night, May 6. The show is the work of C. S. Morgan, E. M. Lavino, Charles Gilpin and J. H. Hoff, and will be participated in by sixty-five undergraduates. "Don Quixote, Jr.," has been played by the students for more than a month, and the performance in New York will conclude the tour.

Margaret Anglin Has a New Role.

Margaret Anglin, in all probability, will be seen in New York next season in "The Trial of Joan of Arc," adapted from the French of Emile Moreau and originally played by Sarah Bernhardt. Miss Anglin recently acted the piece for the first time at the Columbia Theatre in San Francisco, where she played it for two weeks. The adaptation is the work of Astrid Argyll, and the play calls for a cast of fifty. Miss Anglin's recent production of the play on the Coast was designed by Livingston Platt.

MUSIC

By Richard Aldrich

St. Olaf Lutheran Choir.

The St. Olaf Lutheran Choir, from St. Olaf College, a Scandinavian institution of Northfield, Minn., making a tour through the "larger Lutheran centres of this country," reached New York and gave a concert here last evening in Carnegie Hall, where there was a large audience, mostly of the same blood and faith, to receive it hospitably. The choir numbers fifty-three men and women, and is under the direction of Professor F. Melius Christiansen.

It is a body of excellent material, well balanced and trained to a high degree of finish in enunciation, attack and release, phrasing and dynamic shading. It sings with remarkable flexibility under the conductor's beat; there is a plasticity of phrase, a subtlety of accent and rhythmic quality that are unusual, and in these respects it may be numbered among the few "virtuoso" choirs that have been heard here in recent years. Its tone is good, even though it does not always seem of the highest beauty of quality.

Its occasional failures to reach the highest musical distinction in its performance are due not so much to any shortcoming of its own as to occasional defective taste and knowledge on the part of its conductor. He has, as he showed last evening, an apparent predilection for rapid tempos in the wrong places, as in Bach's motet, "Blessing, Glory and Wisdom" (with some important portions omitted), which he took at a pace that sacrificed something of its impressiveness and significance; and again in the choral anthem by Peter Schren, "Praise to the Lord." And upon him must fall the responsibility for the choice of the singularly trivial arrangement of Luther's "A Mighty Fortress Is Our God," with meaningless scale passages in the inner voices, out of keeping with the imposing majesty of the chorale.

But it is unfair to dwell upon these blemishes in a performance where so much was of remarkable beauty. Among the more notable numbers were Mendelssohn's anthem, "Saviour of Sinners;" a long anthem by Gretchaninoff, "O God, Hear My Prayer," who has written more interesting music, and a modern composition, unnamed, that took the place on the program of Heinrich Isaak's "O Bread of Life."

Other numbers set down were Johann Crüger's "Father Most Holy!" and Philipp Nicolai's "Wake, Wake," the two being choral anthems by fathers of Lutheran hymnody; "Beautiful Saviour," a twelfth century melody, and a setting of the "Hosanna" by the conductor, Mr. Christiansen. The singing of the chorus, as well as of the unnamed excellent singers to whom fell various solo passages, was heartily applauded.

Cantor Kwartin Sings.

The Metropolitan Opera House was entirely filled with a large audience last evening to hear the singing of Kwartin, a Jewish cantor of great fame in Vienna and Budpest and throughout Europe, and said to be the best known in this country of all European cantors. He has just arrived in New York after escaping from the "Red" and "White" terrors in Hungary.

At his concert last evening he was assisted by his daughter, Miss Anna Kwartin, a coloratura soprano; by a chorus of men and women, and by an orchestra under the direction of Dr. Anselm Goetzl. His own contributions to the program consisted apparently entirely of liturgical pieces of the Jewish ritual; some with chorus, some without. Mr. Kwartin's voice is a powerful and resonant one, not without certain defects in production that lead now and then to throatiness, but with a great fluency and precision in the delivery of the flowery melismas characteristic of the Jewish ritual music. Its expression is greatest in the passages of lamentation that are abundant in that music, or seem so to those not versed in its particular significance.

Cantor Kwartin's singing was much appreciated and much applauded. Miss Kwartin sang "Villanelle" by Dell' Acqua, and Arditi's waltz song "La Parla." Many of Mr. Kwartin's pieces were accompanied on the organ, played by I. Geller. Paul Eisler played the piano accompaniments and H. Wohl was the chorus-master.

AMERICA'S FOREMOST THEATRES AND HITS. DIRECTION OF LEE & J. J. SHUBERT.

WINTER GARDEN B'way & 50th. Evs. 8:30. THE PASSING SHOW OF 1919. MAT. TOMORROW. LOUIS DE FOE, WORLD:—"A dazzling new spectacle. Passes all the rest."

CENTURY 62d, Cent. Pk. West. Evs. 8:15. MAT. TODAY—BEST SEATS $2. MAT. TOMORROW. FLORODORA. Evs., 600 Good Seats at $2; 550 at $1.50; 700 at $1.00; 600 at 50c; others at $2.50 & $3. Branch ticket office in Central Thea., 47th & B'y.

39TH ST. Th., nr. B'y. Evs. 8:40. 263d Time. Mat. Today & Sat., 2:40. Tonight. FIRST MATINEE TODAY AT. THESE PRICES: 50c TO $2.00. Charles Cherry, Francine Larrimore in the famous comedy SCANDAL.

CENTRAL Thes., 47th & B'way. Evs. 8:30. Mats. Today and Sat., 2:30. SAM BERNARD AND IRENE BORDONI. In the Fantastique Musical Revue, AS YOU WERE.

HARRIS W. 42d St. Evgs. 8:30. The Hole IN THE Wall. with MARTHA HEDMAN. John Halliday—Vernon Steele. MAT. WED. & SAT.

Shubert-Riviera Evs. 8:15. Mats. Tom'w & Sat. The Harvard Prize Comedy "Mamma's Affair" All-Star Cast.

CASINO Beginning TUES., MAY 4. HUGO RIESENFELD'S MUSICAL FARCE. Betty, Be Good. SEATS TOMORROW.

VANDERBILT THEATRE, W. 48TH ST. Evs. 8:30. Mats. Wed. & Sat. The Musical Comedy Hit. IRENE. WITH ADELE ROWLAND.

NORA BAYES W. 44th. Evs. 8:30. Matine Today Mats. Wed. & Sat. BEST SEATS $1.50. SEASON'S BIGGEST HIT! "LASSIE."

PLAYHOUSE West 48th St. Evs 8:30. Mats. Today & Sat., 2:30. THE Wonderful Thing with JEANNE EAGELS.

REPUBLIC West 42d St. Evs at 8:30. Mts. Wed. (Pop.) & Sat. at 2:30. Marjorie Rambeau. In Channing Pollock's Great Melodrama. THE SIGN ON THE DOOR.

BROADHURST, W. 44 St. Evs. 8:30. JANE COWL. in "Smilin' Through." Mats. Thurs. & Sat., 2:30.

SELWYN West 42 St. Evenings 8:30. Mats. Today & Sat., 2:30. DONALD BRIAN in the Musical Hit. PEGGY WOOD. RALPH MORGAN. BUDDIES.

SHUBERT Theatre W. 44th. Evs. 8 Sharp. Only Mat. Sat., 2. E. H. SOTHERN. JULIA MARLOWE. Sothern-Marlowe. ALL WEEK. MAT. SAT. TWELFTH NIGHT. Nxt. Mon., Tues., Wed., Sat. Evs. HAMLET; Thurs., Fri. Evs., Sat. Mat.: TAMING of the SHREW.

Booth Th., 45th, W of B'y. Evs. 8:30 LAST Mats. Today & Sat., 2:30. WEEK. MR. LEO DITRICHSTEIN in "THE PURPLE MASK." Beginning TUES., MAY 4. Seats Tomorrow. The MESSRS. SHUBERT Offer "Not So Long Ago." A New Comedy.

COMEDY 41st St., E. of B'way. Evs. 8:25. Mats. Tom'w, Sat. & Tues. 2:25. MY LADY FRIENDS. America's Greatest Comedy. With CLIFTON CRAWFORD.

Maxine Elliott's 39th, E. of B'y. Evs. 8:30. Mats. Today & Sat., 2:30. LIONEL BARRYMORE. More admirable than his Ibbetson.—Times. THE LETTER of the LAW. (La Robe Rouge)

44TH ST. Theatre, W. of B'way. Evs. 8:30. Mats. Today & Sat., 2:20. CECIL LEAN. in "LOOK WHO'S HERE" with CLEO MAYFIELD. Musical Comedy Triumph.

! SUCCESS OF TWO SEASONS. EAST IS WEST. With FAY BAINTER. ASTOR—MATS. WED. & SAT., 2:20.

CASINO 39th St. & B'way. Evs. 8:30. Mats. Wed. and Sat., 2:30. LAST WEEK, POP. MAT. TODAY, $1.50. Victor Herbert will conduct TONIGHT. VICTOR HERBERT'S REIGNING MUSICAL SUCCESS. MY GOLDEN GIRL. GREATEST DANCING CHORUS ON BROADWAY.

AMERICAN SINGERS OPERA CO. In Gilbert and Sullivan's Comic Opera Burlesque. RUDDIGORE. "The best show I ever saw in my life." —Alexander Woollcott of The N. Y. Times. PARK THEATRE, Columbus Circle. Evs. 8:15. Matinee Saturday, 2:15. 2:15

48TH ST. THEA., n'r B'way. Evs. 8:30 248th Time. Mats. Tom'w & Sat., 2:30. Time. THE STORM. With HELEN MacKELLAR.

PLYMOUTH West 45th St. Evs. 8:30. Mats. Tom'w & Sat., 2:30. A Triumph of Pep, Zip and Bing.—Trib. 3 SHOWERS. RAINING MUSICAL SUCCESS.

LYRIC Thea., 42nd, W. of B'y. Evs. 8:30. Mats. Today & Sat., 2:30. MATINEE TODAY 2:30. "WHAT'S IN A NAME." THE NEW REVUSICAL COMEDY.

LONGACRE 48th, W. of B'y. Evs. 8:30. Mats. TODAY & Sat., 2:30. POPULAR PRICE MATINEE TODAY 2:30. F. Ray Comstock and Morris Gest Present. 8TH MONTH. ADAM and EVA. "Polite Comedy. Rare and Refreshing."—World.

MOROSCO West 45th St. Evs. at 8:30. Mats. Today & Sat. at 2:30. A SENSATIONAL TRIUMPH! in ARNOLD BENNETT'S New Play. ELSIE FERGUSON. SACRED AND PROFANE LOVE.

WHERE TO GO AND WHEN

Wednesday Matinee—"Scandal," 39th St. Thes. Wednesday Evening — Drama — Lionel Barrymore in "The Letter of the Law," at Elliott's Theatre.

Thursday Matinee—Girl Revue—150 People —"The Passing Show," Winter Garden.

Thursday Evening—Gorgeous revival of "Florodora," Company of 175, Century Theatre.

Friday Evening—Romance "Martinique" Eltinge Theatre.

Saturday Matinee—Shakespeare—Sothern and Marlowe in "Twelfth Night," Shubert Theatre.

Saturday Evening—Musical comedy—Cecil Lean in "Look Who's Here," 44th St. Theatre.

Sunday Evening—Star concerts at the Century Theatre, Winter Garden, Lyric and Central. Seats may be reserved in advance.

ELTINGE THEATRE W. 42nd St. Evs. 8:30. First Mat. Today, 2:30. WALTER HAST presents MARTINIQUE. A ROMANCE of the FRENCH WEST INDIES. By LAURENCE EYRE. with JOSEPHINE VICTOR and EMMETT CORRIGAN.

BELMONT 48th, East of B'y. Bryant 48. Evs. 8:30. Mats. T'm'w & Sat., 2:30. NANCE O'NEIL. In The Passion Flower.

GARRICK 35th St., nr. B'way. Mats. Tom'w. Greeley 1522. Evs. 8:30 & Sat., 2:30. Theatre Guild's Greatest Success. JANE CLEGG. By St. John Ervine, author of "John Ferguson."

BIJOU THEA., 45th Street, West of B'y. Evs. 8:30. Mts. Wed. (Pop.) & Sat. 2:30. The Ouija Board.

LITTLE THEATRE 44 St. W. of B'way. Evs. at 8:30. Mats. Today & Sat., at 2:30. RICHARD BENNETT in EUGENE G. O'NEILL'S GREAT DRAMA. BEYOND THE HORIZON. By POPULAR DEMAND.

ALICE IN WONDERLAND. LITTLE THEA. W. 44th ST. FRIDAY, APR. 30, AT 2:15. SAT. MORN., MAY 1st, at 10.30.

FULTON W. 46th St. Evs. at 8:30. LAST Mats. Today & Sat. at 2:30. 6 TIMES. THE BONEHEAD with EDWIN NICANDER.

These are the suitors who wanted to marry "Mrs. Jimmie Thompson." They also wished they knew what had become of her husband. She wished she had a husband. How she made one of these suitors her husband is told at

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2ND MONTH AT THE PRINCESS THEATRE. West 39th St. Evs. 8:30. Mat. Today. Good Seats, $1.50.

ACTORS' EQUITY BENEFIT. METROPOLITAN OPERA HOUSE. Sun. Eve., May 9. Auction Sale OF BOXES and ORCH. CHAIRS AT THE GLOBE THEATRE. Friday Afternoon APR. 30th at 3:30 P. M.

AUCTIONEERS:

Ethel Barrymore, Elsie Ferguson, Francine Larrimore, Helen MacKellar, Florence Moore, Nance O'Neil, Marjorie Rambeau, Peggy Wood, Frank Bacon, Richard Bennett, Clifton Crawford, Frank Fay, Jack Hazzard, Tom Wise, Otis Kruger, Ed Wynn, Cast of "SHAKESPEAREAN PAGEANT" Staged by Hazard Short.

Lillian Albertson, Frank Bacon, Ethel Barrymore, Jane Cowl, Elsie Ferguson, Margalo Gilmore, Jane Grey, Martha Hedman, Chrystal Herne, Francine Larrimore, Helen MacKellar, Paula Marinoff, Nance O'Neil, Marjorie Rambeau, Florence Reed, Blanche Ring, Lillian Russell, Mabel Taliaferro, John Charles Thomas, Helen Ware, Peggy Wood.

LAST GLORIOUS WEEK. Final Performance Next Saturday Night. MADISON SQUARE GARDEN. Daily, 2:15 & 8:15; doors open hour earlier. RINGLING BROS. AND BARNUM & BAILEY COMBINED CIRCUS. WONDER SHOW OF THE UNIVERSE. Novelty, Splendor, Magnitude, Surprises, with Sensations Never Before Equalled. Gigantic Zoo—Congress of Freaks. Admission to Everything, including seats, 50c. to $2.00, according to location (WAR TAX INCLUDED). Children under 12 at reduced prices, all matinees except Sat., to $1.10 seats and over. Branch Ticket Offices (No advance in prices), Gimbel Bros.; R. H. Macy & Co. MAY 3 One Week Only. BROOKLYN 5th Ave. & 3d St.

KNICKERBOCKER BROADWAY and 38TH STREET. Last All-Star Matinee. Friday Afternoon at 2:30. Given by THE ACTORS' FIDELITY LEAGUE for the benefit of the Vacation Ass'n, Inc. in GILBERT'S FAMOUS COMEDY. PYGMALION AND GALATEA. "A Triumph of Fine Acting," with Fay Bainter, Gladys Hanson, Zelda Sears, Lester Lonergan, John Ranscombe & others, preceded by RUTH CHATTERTON in "The Maker of Dreams," with Jose Ruben & Howard Kyle. Tickets Box Office, Tyson's, McBride's.

Happy Days AT THE HIPPODROME. MATINEE DAILY.

MOTION PICTURES.

B. S. MOSS BROADWAY B'WAY AT 41ST ST. Sensation of Two Worlds! FIRST APPEARANCE IN AMERICA OF THE GREAT AMERICAN ACTOR AND DIRECTOR. VICTOR SEASTROM. in HENRIK IBSEN'S Famous Masterpiece. "A MAN THERE WAS." "Unusual, impressive, and forceful."—N. Y. Times. "The most impressive dramatic photoplay ever presented on Broadway."—Eve. Mail. Together with MACK SENNETT'S Five-Reel Super Feature. "DOWN ON THE FARM."

RIVOLI B'way 49th St. IRENE CASTLE in "The Amateur Wife." Carter De Haven Comedy. RIVOLI ORCHESTRA.

RIALTO Times Square. HOUDINI in "Terror Island." RIALTO ORCHESTRA.

CAPITOL B'way at 51st St. ALICE BRADY in "SINNERS." CHARLIE CHAPLIN "Cabaret" with EARL HORN. Symphony Orch.

PLAZA Madison Ave at 59th St. EMILY STEVENS in "THE SACRED FLAME." PLAZA ORCHESTRA. COMEDY — NEWS — SCENIC.

STRAND B'way, 47 St. All Comedy Bill. Constance Talmadge. Ernest Truex Comedy. STRAND ORCHESTRA.

CRITERION B'WAY, 44th St. CECIL B. DE Millle's "WHY CHANGE YOUR WIFE?"

MOTION PICTURES.

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CLARKE'S 5 WEST 44th STREET. KARL FREUND. SECOND DAY'S SALE TO-DAY. AT 2:30 P. M. CATALOGUE 151-300. Sale Conducted by AUGUSTUS W. CLARKE.

The Stage Will Not Be Overlooked. YOU WILL BE MOVED MAY 1ST. (Only 3 days more to wait). Not sold by ticket agencies.

B. F. KEITH'S PALACE. Mats. Daily 25-81. HARRY CARROLL & CO. "Putting It Over." Herschel Henlere, Rockwell & Fox, Otis. FORD SISTERS.

B. F. KEITH'S RIVERSIDE. B'way & 96th St. MME. EMMA TRENTINI, RAE SAMUELS, Ford & Sheehan, Val & Ernie Stanton, Sam Liebert & Co., others.

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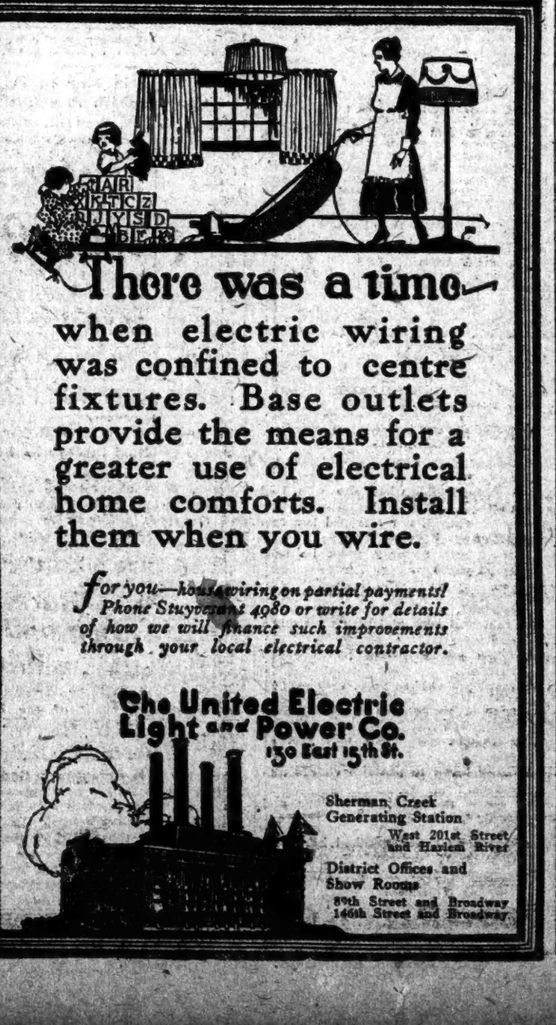
Loew's New York Theatre & Roof. Cont. 11 A. M. to 11 P. M. Roof to 1 A. M. FRANK KEENAN. "DOLLAR FOR DOLLAR."

Loew's American Roof 42 St., W. of B'y. Every Eve. at 8:15. BISON CITY FOUR, BLATKO'S ROLLICKERS, ARTHUR HAVEL & CO., and Six Other Big Acts. All Seats Reserved.



NEW YORK'S LEADING THEATRES AND SUCCESSES.

EMPIRE Broadway & 40th St. Evs. at 8:30. Mats. TODAY & Sat., 2:30. "Flawless performance; brilliant play."—Times. ETHEL BARRYMORE in Zoe Akins' Play. DECLASSEE.

HENRY MILLER'S THEATRE W. 43 St. Evs. 8:30. Mats. Thurs. & Sat. 2:30. POSITIVE RE-APPEARANCE TO-NIGHT of HENRY MILLER. BLANCHE BATES. In James Forbes' Play. "The Famous Mrs. Fair."

HUDSON WEST 44 ST. Evs. 8:30. Mats. Wed. & Sat. 2:30. Booth Tarkington's "CLARENCE." "Best Light Comedy Ever Written by an American."—Heywood Broun, Tribune.

Knickerbocker. By & 38 St. Evs. 8:30. Mats. Wed. & Sat. 2:25. Matinee Today. ENTIRE ORCH. $1.50; BALC. $1; 2d BAL. 50c. "Most Lovable, Laughable Play Ever Staged." SHAVINGS. Sunshiny Cape Cod Comedy. Best Seats at Box Office. Reg. Prices.

BELASCO WEST 44th St. Evenings 8:30. Mats. Tomorrow & Sat., 2:30. Lenore Ulric in "THE SON-DAUGHTER." By George Scarborough & David Belasco.

GLOBE—LAST 6 TIMES. APPLE BLOSSOMS. Last Mats. Today (Pop.) & Sat. Prepare to Welcome. First Night Next Monday, May 3. Seats Tom'w. The GIRL from HOME. Charles Dillingham's Newest Farce with Music.

STANDARD, B'way & 90th St. Evs. 8:30. Mats. Tomorrow and Sat., 2:30. "IRELAND A NATION" Larry Reilly & Irish Players.

NEW AMSTERDAM WEST 42D ST. Evs. at 8:15. Mat. Today 50c to $2. NO EXCHANGE. THE ED.

The New York Times

"All the News That's Fit to Print."

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ADOLPH S. OCHS, Publisher and President.
E. C. FRANCK, Secretary.

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THE COAL TRUST DECISION.

By four to three the Supreme Court decides that the combination of the Reading Coal and Railway Companies must be dissolved. The judgment of the majority rests upon considerations similar to those in the Northern Securities case. That holding company was dissolved, it will be remembered, not because of any wrongful acts done, but because of the possibility of the wrongful use of power, although the conspirators were known as the world's greatest promoters of railway transportation and of trade. In the case of the Reading combination, also, the power is condemned, not the use of it.

The majority of the court say: "Such a power, so obtained, regardless of the use made of it, constitutes a menace to and an undue restraint upon interstate commerce within the meaning of the Anti-Trust act." The law says nothing about punishing a menace. Restraint is a question of fact, and there is no proof of restraint. The history of the trade is one of growth, not of this company alone, but of all companies. But the decision rests on judicial interpretation of the law. There are conflicting assertions in the arguments about the existence and extent of the restraint, but there is no judicial finding on that point. The decision is a mere construction of the statute. It is the law and must be accepted as such in all cases.

In principle a decision against one holding company is a decision against all holding companies. Too recently to have been forgotten, the same court sustained the Steel Trust. But that was on the facts rather than on the law. Multitudes of witnesses, customers, competitors, employés, representatives of the public from all over the country testified to the good character and conduct of the Steel Trust, and it was sustained on its merits. The Reading combination and the holding company principle are condemned in this case by attribution of potential evil intent. There is in the pleadings a suggestion of discrimination between customers, misconduct fit for punishment if proved. For example, the United States brief sets up the payment of rebates of $100,387,188. Nobody defends rebating, but the decision makes only casual mention of discrimination.

The emphasis is thrown on the machinery of domination of the industry with specification of use of the power to restrain competition. That is different from restraint of trade, the fact being that the trade has grown. The effect is overlooked and the motive is questioned. On this point we have the testimony of the lower court, which said that the Reading organization was "an honest attempt to cope with a perplexing financial situation, so as to save an exceedingly valuable property for many persons whose investments were in serious danger, and an attempt to solve difficult legal problems with scrupulous regard for the law." That was the finding also in the Steel case, but one holding company is sustained and the other is dissolved. Whenever the Supreme Court has punished restraint of trade, or misconduct in trade, it has been sustained by public opinion, but there has not been equal unanimity in support of its crusade against forms of business with little, if any, regard to the quality of the acts done by the combination.

HAYS WILL BE CHAIRMAN.

All the leading candidates having agreed that WILL H. HAYS shall continue as Chairman of the Republican National Committee after the convention, the matter is settled, and his election becomes a mere matter of form, no matter who is nominated. Nominally the National Committee elects its own Chairman, but in reality the candidate appoints him. Any other course would be out of the question. No candidate could be expected to have at his elbow a Chairman unsympathetic with him, and in the interest of putting the party's best foot foremost it is always desirable that the candidate should have as his manager some one whom he has chosen himself. Hence the custom arose, and is never violated.

But never before did all the candidates pick out the same man in advance of the convention. Frequently the nomination has been made before the candidate announced his choice. The size of the compliment paid to Mr. HAYS may be measured by this. He is everybody's choice, and this before the nomination has been made and before the wisest can predict who the candidate will be.

It is a compliment well deserved. If it is unprecedented, unprecedented also is the work that Chairman HAYS has done between conventions. Generally speaking, in the four years that follow a campaign the National Chairman takes his duties lightly. His work, if he does any, is mere routine. For the first time, however, the country has observed a Chairman who worked as hard between elections as he can do in the coming campaign. Instead of resting on his oars, or contenting himself with routine duties, Mr. HAYS has invested the Chairmanship with an entirely new authority. He has interested himself in policies as well as in men, has worked assiduously over the whole country to compose differences and has made himself a powerful influence in the councils of the party.

Despite the fact that he evidently has strong convictions, some of which he has expressed, he has offended no one. Everybody is for him. Usually this indicates a milk-and-water character, and since Mr. HAYS is nothing of the kind the feat is all the more astonishing. It becomes amazing when one remembers that Mr. HAYS entered upon his duties as a stop-gap Chairman; that he had not the prestige of conducting a successful campaign four years ago, but was elected late in the lean years to fill a vacancy.

THE THREATENED RENT STRIKE.

It may very well be that the rent strike which is threatened in the Bronx on May Day will fail to materialize, but not for the reason assigned by Assistant District Attorney MCLOUGHLIN. The fact that the new rent laws have left the tenants "no real grievance" is least likely of all things to deter the agitators of unrest. What they seek is not to redress real grievances but to create fancied ones. They do not wish to benefit the strikers, but to bring upon them loss and suffering. If the tenants could be made to understand this, there would be less danger of May Day violence. If the agents of the law would discard the old and accept the new view of the labor agitator, the efficiency of their efforts would be redoubled. It is only to the superficial view that the situation seems paradoxical.

In an interview in last Sunday's TIMES, FRED G. BIEDENKAPP came out with the truth roundly. "Immediate relief because of granted demands—bah, that would mean peace. We who see far into the future with eyes of vision desire no peace." It is an organizer of the One Big Union who is speaking, an official in the Brotherhood of Metal Workers, whose headquarters is in the Rand School. We of the vision encourage strikes—that they may fail. Daily our numbers grow, as unsuccessful strike follows upon unsuccessful strike." The picture is completed by a fervid Scotchman, DAVID GLENN DAY, who is Secretary of the International Carpenters' Union. Responsible officials lie low while the strike is agitating and in progress; they leave to migratory agents the task of misleading. "Never do we enter the field while the strike's still on, or the boys would be holding us responsible for their failure. Na, na, we wait till it's over and they're back at work, all discontented and sullen. Ours is always the grand reaping after the unsuccessful strike." Mr. DAY had lately conferred with two friends of the Communist Party. "And rejoicing I found them that the strikes are coming fast and unsuccessful, for that means the men are ripe for converting."

This is the philosophy that lay behind the railway strike, the soft coal strike, the steel strike—irruptions that have cost the nation untold hundreds of millions. That we have come thus slowly to a realization of the technique of the enemy casts a curious reflection upon the agents of our Government. Mr. DAY is scornful, derisive. "It's just child's play to keep out of the way of the clumsy American Secret Service." The method is not new, and it is native to our soil, emanating, like so much that we ascribe to the Bolsheviki, from the I. W. W. Professor R. F. HOXIE, who died in 1916, outlined the method in a lecture delivered as early as 1914. "Better wages, shorter hours, &c.," are frowned upon because they "tend to make the workers conservative, satisfied with the present system." The object is not material results but agitation, "a rousing of the workers and employers to mutual hatred and bitterness." Even the far "vision" Professor HOXIE describes in terms that apply precisely to the Bolshevism that did not arise until the year after his death—it is the vision of "the militant minority." This vision is to become real, as Messrs. BIEDENKAPP and DAY proclaim, by means of a revolution which is to be accomplished by the sudden paralysis of industry through a general strike of the One Big Union.

The message to bring to the prospective rent strikers is that their new friends intend them not to succeed but to suffer as victims of the law. And there is another message, even more momentous, for a people whose daily life and even existence depend upon the railways and a few basic industries.

THE CAMPAIGN OF IDEAS.

The Chamber of Commerce of the United States proposes to combat industrial unrest, social discontent and ignorant radicalism with ideas. It cannot be done effectively by physical force, an argument that leaves wounds which never heal. The duty of citizenship is to fight bad ideas with good ideas. Unfortunately, the inclination of many Americans who have had the advantage of education and opportunity, and who fought bravely to save civilization in the great war, is to shun the post-armistice battle to make their victory decisive. Civilization was only half won on the fields of France. Its enemies have ever since been striving to undermine and destroy it with a propaganda as dangerous as poison gas. No glory and no service stripes are to be won in the ugly civil strife, but the duty of every good American is to play his part in it. If he does not volunteer he should be drafted. It was not so difficult to turn the tide of battle in France. It is going to be a hard campaign to save American institutions from the enemy within. There should be no discharge in this war, which is to be won by ideas, not by brute force.

The Chamber of Commerce of the United States will put into the field the first line troops and reserves of 1,300 trade and commercial organizations. They will be well supplied with ammunition in the form of facts, logic and the lessons of experience. They will attack the strongholds of ignorance and fanaticism everywhere. Fundamental economics are to be talked from thousands of platforms. The American system of government is to be explained and illustrated in such a way as to silence defamers. The trail of the demagogue is to be followed and his lies are to be nailed. Enemies of the Government will be confronted and exposed wherever encountered. No rascal will be allowed to escape from public condemnation and contempt.

"Ideas," it has been said, "go booming through the world louder than cannon. Thoughts are mightier than armies." But they must be sound ideas that will stand the test of analysis and can be proved by experience. The forces mobilized and organized by the Chamber of Commerce cannot take the field too soon. Most, not all, of the industrial unrest and social discontent existing in the country today is the product of insidious misinformation and malignant distortion of the truth as well as of ignorance and class prejudice. The campaign to change the present social system and undermine the Government was begun months ago. It is no figure of speech to say that the forces the Chamber of Commerce is assembling will march to the rescue of American institutions.

A CANADIAN MINISTER AT WASHINGTON.

For some thirty years Canada, though she had no Ambassadors in foreign capitals and her affairs there were in the hands of British diplomatists acting in unison with the Dominion Government, has negotiated commercial treaties. She has a Department of External Affairs, the organ of Imperial and inter-Dominion communication with London, with the other British Dominions and colonies, with the foreign Consuls in Canada and with the British Ambassador at Washington. The war greatly strengthened and enlarged the sense of unification and nationality among the Canadians. The desire of Canada for a place in the League of Nations was another evidence of her practical independence.

Minister of Justice DOHERTY said in the Dominion Parliament the other day that "precedent and principle have been established that no treaty can bind Canada which she has not approved." Canadian nationality was further affirmed last month by the Government's notice of its intention to ask for the amendment of the British North American act so that an act of the Canadian Parliament shall operate "extraterritorially to the same effect as if enacted by the Parliament of the United Kingdom." It is in line with these movements toward sovereignty that for some time the Canadian Government has been pondering the status of its representation at Washington. In the war it was represented at Washington by the Canadian War Mission. Canadian relations with the United States are so numerous and important that their discussion and settlement need to be reached by some quicker way than the roundabout one through the British Colonial Office.

Canada carried on the war brilliantly on her own hook. Her representatives were among the signers of the Treaty of Versailles. She will not be content with a less personal and immediate management of her everyday business with the United States. There is little doubt that the British Government will agree to a Canadian plan of diplomatic representation at Washington. Ottawa and Downing Street have been conversing on the matter. Perhaps it may be assumed that Great Britain will consent that the Canadian representative at Washington shall have direct charge of matters immediately relating to Canada and the United States and would merely ask that when those matters are of Imperial interest the Canadian representative act with the British Ambassador.

Our financial and commercial relations with Canada are the closest. She sent us in 1919 80 per cent. of her exports. She gets her coal largely from us, and nearly all her coke. She has raised large loans in the United States. Temporarily the problem of exchange is of moment; and, in regard to immigration and deportation, harmony between the two countries, both vexed with revolutionists and agitators, is desirable. There will always be business enough for a Canadian Minister at Washington. He would be welcome at Washington, however, rather as a symbol or a fosterer of those long relations of amity and goodwill between the two countries that have never been interrupted save sporadically, and which Americans and Canadians alike hope will continue to grow closer, more cordial and more mutually beneficial, as befits two great sister democracies.

SENATOR LODGE'S ALARM.

Senator LODGE sleeps as badly as Macbeth. He thought he had the League of Nations safely dead and buried, but its ghost comes back to haunt him. The League has called an international financial conference at Brussels, and the Senator thinks that at this conference the French will endeavor to make the League adopt the plan of pooling all allied war debts, which would put a heavy burden on the United States. This, he says, "adds to the charm of the League"; and he thinks it is "a very great danger."

But let us see what has terrified the Senator. We learned from his methods in the Fiume case that his idea of proving a point is to take any statement, whatever its intrinsic value, that agrees with the point he is going to prove, and submit it in evidence with an introductory "If this be correct, as I assume it is." The evidence in this case is a Paris cable to The Sun, which says that "some French publicists" are urging the French Government to fight for pooling of debts at the League conference in opposition to the plan of mitigating the indemnity proposed by Mr. KEYNES and his followers.

Senator LODGE says that "when M. POINCARE, who was recently President of France, discusses in an elaborate article what will be done at this meeting I venture to say that he knows as much about it as the Senator from Nebraska"—Mr. HITCHCOCK, who had failed to show the requisite alarm at the prospect. One might suppose from that that M. POINCARE had come out flatly for a pooling of debts. The dispatch does not say so. It merely quotes M. POINCARE as saying that the Conference must have "a program clearly defined and discussion strictly limited in advance," unless we want to see the Treaty ruined. That might mean what Senator LODGE implies, and it might mean almost anything else. The other publicists mentioned speak more clearly, but are much less important.

However, the Senator has more evidence than this. During the Peace Conference he "heard from a delegate" that there had been "great pressure" to get this agreement as to pooling loans into the Treaty or the League Covenant. The Senator says that our delegation at the Conference opposed it, and opposed it successfully. So he is afraid the proposal will succeed because it was beaten. The argument is this: American objection kept this plan out of the Covenant. America then rejected the Covenant, so the nations which accepted the Covenant are going to adopt the plan and force it on America.

Senator HITCHCOCK says that this is preposterous. Senator LODGE objects that it is not preposterous at all. "The opinions of these Frenchmen and Englishmen are not preposterous." Nothing is preposterous that can be made to fit his argument. "Either by giving power to the League by necessary amendment, or as a separate proposition, we shall be brought to face it. They failed to do it in the Treaty and now they are going to make another effort."

Well, suppose it is not preposterous; suppose it is all true. How shall we fight this conspiracy? The Senator says that "not being in the League, we shall not be liable." One is to infer from that that if we were in the League we should be liable. But the League Covenant says:

> Amendments to this Covenant will take effect when ratified by the members of the League whose representatives compose the Council, and by a majority of the members of the League whose representatives compose the Assembly.

If we join the League we take a place on the Council, according to the Covenant. Our refusal to ratify a proposal to pool the debt would kill it, not only for us but for everybody. If we are not in the League, according to the Senator, we are safe; and if we are in the League, according to the League Covenant, we are doubly safe. But that does not quiet the Senator's conscience, nor keep him from seeing horrendous spectres whenever he shuts his eyes.

TOPICS OF THE TIMES.

With Peace Has Not Come Plenty.

While the war was in progress the desire to win it was a sufficient incentive for all good citizens to make efforts of many unaccustomed kinds. Out of the army, as in it, there were cheerful sacrifices, not very cruel ones, to be sure, over here, but most people did what they could. They worked, they saved and they went without. Such of them as could do so, for instance, cultivated little "war gardens" in order to increase "the food supply of the world."

All this was fine and wise, but underlying it, evidently, were the hope and the belief that with the return of peace there would be also a return of previous conditions and the need for these laborious, troublesome and more or less distasteful activities would cease. Now peace has returned—after a fashion, at any rate—and it is an unfortunate fact that, though general conditions are at least as far from being what they were before 1914 as they were while the war was on, few or none of the activities required for meeting them are to be observed.

Nobody, or next to nobody, is making a "war garden," and yet the need for that sort of agriculture, according to those who certainly ought to know what they are talking about, is not less, but greater, than it was in 1917 and 1918. The price of vegetables in all our markets shows plainly enough that at the moment there is widespread scarcity, with the usual consequences that follow when demand exceeds supply.

Worse Is Still to Come.

There is more to the present situation than—well, than the present situation. Included in it, at least to the extent of demanding immediate attention and action, is the situation as regards the food supply that is going to exist in a few months right here in this country.

For once, the amount of the Summer and Fall crops is not a question of good weather alone. Even with the best of weather there will be planted a smaller number of acres, and therefore there will be smaller crops, than for many years past.

The controlling difficulty is that of getting farm labor. So great is this difficulty that large numbers of farmers have resigned themselves to growing only what they can produce by their own work, and the surplus of many others over personal requirements will be cut down severely—alarmists say dangerously. There is even talk of famine, in some circles, but that is merely lugubrious nonsense.

It is not nonsense, however, that great numbers of farmers will not be able to get, or will not be able to pay, the laborers they should have to carry on this year operations as extensive as the country's needs demand. This is proved not only by conversations with farmers—it was centuries and centuries ago that they abandoned the habit, if they ever had it, of cheerful prophecy. It is also proved by the decreased sales of seeds, of fertilisers and of agricultural machinery, and by a diminution in the amount of livestock carried.

If this is not enough to make people begin again to think about "war gardens" it is hard to tell what would be required to do it. And the "war garden," after all, is rather more of a symbol than of a reality, for its contribution to the total food supply is but a minute fraction of the whole, even in years of greatest scarcity. What counts is less the garden than what the garden shows as to the state of the gardener's mind—his appreciation of the fact that an emergency exists and his determination to do what he can toward meeting it.

"Seeing White" as Bad as "Seeing Red."

Judge CHARLES W. ANDERSON of the Federal District Court, in Boston, has just found occasion or opportunity—the second within a week or so—rather severely to lecture the American people for "hysteria" and for what he calls "seeing red."

Conscience charges, and observation confirms the accusation, that not a few of us really are unnecessarily worried over the menace of a "social revolution," with incidental throat-cutting and the "division of property" that means the destruction of all property. The really overanxious ones, however—those who insist on forgetting that America is not Russia—are not quite so numerous as Judge ANDERSON seems to think, and there is excuse for suspecting—very respectfully, of course—that in his irritation with those who exaggerate the existing perils of our social system he has fallen into the opposite mistake of "seeing white," though the prospect really is a bit grayish.

That nobody should be arrested and deported as hostile to our Government and plotting to overthrow it, the Judge does not say, but he is emphatically and adversely critical of all, or most, of such arrests that have come to his official attention, and it is easily to be inferred from his remarks that he disapproves of the expulsion of the Socialist Assemblymen from the New York Legislature. To do both of those things is his right, of course, but after he has done them the Department of Justice will probably continue its campaign against our Bolsheviki, and a considerable number of New Yorkers will remain convinced that the Legislature's action in the case of the Socialists earned pardon for at least a few of its torts and laches.

He Seems to Make a Threat.

There has been organized in Washington this week, it seems, "the Ex-Service Men's National Political Vigilance Committee." Its object is to secure representation in the higher councils of the several parties and to insist on recognition of what are described as the ex-service man's interests.

These statements are made on the authority of one Colonel GRANT T. TEEPE of Rogersville, Tenn., who has been elected by somebody Temporary Chairman of the Vigilance Committee. What the Colonel did not reveal to the reporters is the nature and number of "interests," other than those shared by American citizens in general, that ex-service men have.

It is pleasing to think, and great numbers of ex-service men say, that they are now civilians like other civilians as regards "interests" and quite as anxious now as when they went a-soldiering to promote the country's welfare. That they have a special claim to respect and honor is true, but there is no sign anywhere of a tendency to deny them either—none, at any rate, among Americans of their own class, a large majority of all Americans worthy of the name.

Why, then, the Vigilance Committee? It seems to be a rather superfluous body, particularly as the American Legion is very much alive.

SPENCER CENTENARY.

Appreciation of the Philosopher Born 100 Years Ago Yesterday.

To the Editor of The New York Times:

One hundred years ago Tuesday—April 27, 1820—Herbert Spencer was born. The nineteenth century was prolific of great men, yet in sheer intellectual power Spencer stands alone. It may be questioned whether a greater mind ever functioned on the globe; certainly never a better ordered mind. The last century will always be known as the age which produced the idea of evolution, and with evolution is indissolubly linked the name of Herbert Spencer. For thirty years a storm centre of fierce controversy, today his name is seldom mentioned, and the centenary of his birth arouses no attention, evokes no commemorative exercises such as mark the cycles of many men of lesser stature.

The reasons are two. Much that Spencer taught has been woven into the very fabric of men's thought. He took the cosmos as his intellectual domain, traversed every corner of it and rarely failed to leave his enduring mark. On the subject of education, for instance; the standard textbooks of the day are to be found in embryo in that little volume "Education," which appeared in 1860. So with biology, psychology, sociology and ethics. Even those who reject his derivative theories pay profound respect to his orderly presented facts and the philosophical principles which unite them. The other reason is that Spencer's political views receive scant sympathy in this age of legislative tinkering and State supervision of the minutiae of everyday life. Even in the land of his birth, now that Englishmen seem resolved to exchange their island-born freedom for a mess of German pottage, the name of Spencer is no longer a word to conjure with. The trend was against his ideas in his lifetime, as he very candidly recognized. The concluding chapters of his "Principles of Sociology" tell us in somewhat mournful numbers of the day to come when "an entire loss of freedom will be the fate of those who do not deserve the freedom they possess." He argued that our present civilization was the resultant of contending forces and that further progress depended upon liberty of personal action.

Herbert Spencer was the first to present a synthetic cosmic philosophy, alike satisfying in its scientific as in its psychological aspect. Disputed theological and metaphysical problems he relegated to the unknowable, and, with these out of the way, proceeded to erect a structure whose principles were sequent and inter-related, all unified in what he called the Ultimate Datum of Consciousness, the Persistence of Force. It is upon this he said in criticism that he started with principles and found examples to fit them, that he was a deductive philosopher merely. If his synthetic philosophy did not prove this judgment unfounded, the story of the gradual evolution of his system of thought as related in his autobiography and illustrated by letters and essays dating back to his twentieth year, most certainly would.

The stupendous task he laid upon himself at 40 occupied him for the next thirty-six years. They were years marred by ill-health, by scanty means and by repeated ventures into the field of controversy. Though he grudged the time for these excursions and could ill spare the carefully husbanded strength, he was unwilling to remain silent under attack, and to this sturdy quality we owe a score of brilliant polemics. In him cogency of reasoning was matched by wealth of illustration, the two combining to make him an unrivaled expositor. There is hardly a topic today, from war to prohibition, from State economy to music, that he does not illuminate. Around his philosophy there grew up a veritable library of exposition and criticism, yet nowhere are his views more ably or more clearly presented than in his own writings. His popularisers admit as much, but urge in apology the scope of his work and the necessity for concise introduction. It may be that some have been repelled through beginning with "First Principles." This is an unfortunate choice, for it commences with a consideration of metaphysical principles, necessarily abstract. Any volume of his essays, or perhaps his fascinating "Study of Sociology," would be a better starting point. His style has been called hard, though admittedly brilliant, but it is admirably suited to the matter. He hewed in granite, and had not the time, if, indeed, he had the capacity, for the graces and posturings of belles-lettres.

Like most of his contemporaries, he took himself seriously, and the moral urge is strong throughout. Not that he is Puritanic or reformatory, but he felt that what he had to give should not be withheld, cost him what it might, in health, in pleasure or in money. This it was that kept the lamp burning in that frail shell through fifty years of invalidism.

Spencer's relations with the other members of that brilliant galaxy, nearly all of whom he survived—Darwin, Huxley, Tyndall, Hooker and Mill—were almost the only alleviations of a life of toil. Perhaps his firmest friendship was with Professor Youmans, whose untiring zeal and devotion in spreading his doctrines in America made possible the continuance of his work.

BERNARD ROSENBERG.
New York, April 26, 1920.

WHEN MOTHER WAS A GIRL.

My Mother says when she was just my age
She always did what she was told to do;
She never sulked, nor stamped her feet with rage—
(I think her memory must be bad. Don't you?)

At breakfast time her hair was always brushed,
Her face and neck and ears were clean and sweet;
But when you oversleep you are too rushed
To make yourself so very, very neat!

She says of course she loved Grimm's Fairy Tales,
But thought geography was just as nice.
She really loved to practice chords and scales!
She never ran away from dogs and mice!

She says they never spanked her more than once
For making just the same mistake (like me!)
But if that's so, why am I such a dunce?—
Her memory must be bad, it seems to me!

MARIE L. EGLINTON.

$40,000 FOR ART CENTRE.

Guests at Dinner Buy Bonds in $250,000 Building Campaign.

A campaign to raise $250,000 for an art centre and co-operative exhibition galleries by the sale of bonds, to be used by organizations interested in the development of the crafts, the graphic arts and industrial arts, was started at a dinner last night. Guests took $40,000 in bonds. The dinner was at the Hotel Pennsylvania. Cass Gilbert, President of the National Institute of Arts and Letters, presided.

Among the speakers were W. Frank Purdy, on the co-operation of the arts and industry; Charles Dana Gibson, representing illustration and the other forms of graphic arts; Don C. Seitz, who dwelt on art as a community asset; Mrs. Ripley Hitchcock told of the growth of the art centre idea and the need for a building, and Joseph P. Day, who made an appeal for the financial support of the art centre and auctioned off the bonds.

The plans include the purchase of two or three houses in the Forties and Fifties, between Sixth and Lexington Avenues, to be remodeled into exhibition galleries, salesrooms, a lecture hall and clerical staff for the use of all the co-operating art societies. Each organization, in addition, will have its own room.

TOLENTINO SALE, $493,090.

A Venetian Gothic "Floreale" Stone Brings $9,200 as Sale Ends.

Returns for the Tolentino sale, which closed at the American Art Galleries yesterday afternoon, were $54,929 for the afternoon, making a grand total for the 927 pieces of the entire sale of $493,090. The highest price of the day, $9,200, was paid by W. R. Hearst for No. 921, a Venetian Gothic "floreale" stone and wrought-iron well head of the 15th century beautifully carved and bearing the arms of the family of the Duke of Seranzo, and with the original iron bucket. It was from the Dal Zotto collection, Venice.

To Mr. Hearst went also an early Gothic marble font of the 13th century, No. 917, from the old Simonetti collection, for $1,600; a pair of Roman porphyry columns, No. 918, also for $1,600 and a Roman and Florentine Pentelic marble doorway of the 15th century for $1,550.

A Florentine colored stucco bas-relief by Neroccio di Bartolomeo Landi, No. 674, went to Hornet, agent, for $870; a pair of Venetian carved and painted wood dogs of the 16th century, No. 679, from the Dal Zotto collection, Venice, went to Seaman, agent for $1,300, and a pair of Venetian Gothic stone lions, of the early 15th century, No. 915 to the same buyer for $1,200.

$355 for 18th Century Screen.

At the Karl Freund sale of specimens of decorative art of times past which opened at the Clarke Galleries yesterday afternoon Mrs. W. E. Dick gave the top price $805 for an eighteenth century screen, No. 120, painted in distemper on a bluish ground in an attractive design after the Chinese. A mirror of the Regence period, topped by a painting in a scroll panel, No. 70, went to Mrs. Charles Jr. Sabin for $190; Walker & Gillette paid $280 for No. 60, an eighteenth century French walnut arm chair, upholstered with contemporary needlework in silk, and No. 59, another French eighteenth century armchair upholstered in pearl gray silk cloth, with a design of flowers and leaves in colors, went to Mrs. E. A. Shawan for $150. The sale will be continued through the week. Returns for the day were $12,158.

KEATS VOLUME BRINGS $380.

Sale of the Forman Library Is Continued.

The sale of the second part of the library of the late Harry Buxton Forman was continued yesterday at the Anderson Galleries. The total for the two sessions was $7,883. Thus for Part II has realized $15,028.75.

Gabriel Wells paid $200 for the first issue of the first edition of "Endymion," by John Keats and William M. Hill $380 for the first edition of the same author's "Lamia, Isabella, The Eve of St. Agnes and other Poems," and Scribner gave $142.50 for a set of first edition of Christina G. Rossetti. The sale of Part III will be concluded today.

BOOM IN HOTEL BUILDING.

One or More Planned in Nearly Every Large City, Says Nulle.

There will be a great wave of hotel building in this country during the coming Summer and Fall, according to plans in many cities. One or more hotels is under construction or proposed in nearly every important city, according to Augustus Nulle, general manager of the Waldorf-Astoria, who has returned from a two months' tour of the West. Nulle visited practically every important city in the country during the last two months.

"In every city there is new hotel construction planned," said Nulle, "and in many cases they are financed by popular subscriptions among business men. As in New York, many families are taking up permanent apartments in the hotels everywhere, due to the lack of home building during the war, and this greatly shortens the available space in hotels for the transient business. The tourist business in the West, Southwest and Northwest will be extremely large this year, advance reservations indicating that it will be heavier than ever before."

RETAIL MILK PRICE STANDS.

To be Same in May as in April, Says Borden President.

Patrick D. Fox, President of the Borden's Farm Products Company, announced yesterday that the retail prices of milk for May would remain the same as for April. These are 15 cents a quart and 9 cents a pint for Grade B, delivered in bottles; 18 cents a quart for Grade A and 10 cents a quart for loose milk at stores in the customers' own containers. The price to the farmers is the same as paid in April.

"I believe the price given to the farmers for May is easily justified," Mr. Fox said. "The Borden Company never attempted to offer them less, as it was realized that $2.55 a hundred pounds was as low as the farmer could logically go. The farmer, even at $2.55, receives a better price for his milk than if he were to manufacture it into butter."

POPE'S WORK FOR PEACE.

Aid to Sufferers and Efforts for Peace Detailed in Jesuit's Book.

ROME, April 26.—Pope Benedict's efforts to bring about peace during the war and to lend assistance to prisoners and all those suffering in connection with the conflict, are detailed in an important work published by Giuseppi Quirico, a widely known Jesuit Father.

This work, which is printed in Latin, Greek, English, French, Spanish, Portuguese, German, Polish and Italian, deals with inquiries undertaken by the Vatican regarding missing prisoners and the hospitality offered seriously wounded soldiers in Switzerland.

Efforts to assist Belgium and Armenia, the protest against deportation of citizens and the activity in sending food into starving districts are described.

It ends with a story of the efforts of the Pontiff in September, 1914, July, 1915 and in August, 1917, to bring about peace.

Lady Astor Is Delegate to Geneva.

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Special Cable to THE NEW YORK TIMES.

LONDON, April 27.—Lady Astor has been chosen by the British Government as its official delegate to the World Congress of Women, which meets at Geneva, June 6 to 12. Government delegates have also been appointed by the United States, Sweden, Uruguay, Nicaragua and Turkey. It is expected there will be nearly 500 delegates taking part in the conference.

PROPOUNDS A NEW THEORY OF MATTER

The Ether of Space Reduced to "Quantels," Which Do Everywhere and Do Everything.

WORK OF DR. LANGMUIR

Described as a Philosopher of the Nature of the Atom and the Inner Constitution of Bodies.

WASHINGTON, April 27.—An entirely new theory of the structure of matter was presented today at the concluding session of the annual gathering of the National Academy of Sciences by Dr. Irving Langmuir of the General Electric Company research laboratory. Explaining that his conclusions led to a new conception of energy, force, time, space, magnetism and all the general properties of matter, Dr. Langmuir asserted that "space and time have a structure analogous to that of matter."

Heretofore, the speaker said, the usual conception of the relative order of the components of matter has been atoms, electrons, molecules and particles. His observations add a new division, smaller even than the atom, which he has named the "quantel."

It consists of two parts, he said, positive and negative, present everywhere in space, moving in all directions with the velocity of light and capable of passing through matter. They constitute, he added, what has heretofore been known as the "ether of space" and cause all of the phenomena of light, electricity, mass and energy.

"The structure of everything that is" can be built up out of his conception of the quantel, Dr. Langmuir said. The theory explains all of the mysterious relationships heretofore known to exist between matter and energy, he asserted, predicting that it would lead to the discovery of many new relationships.

His observations also demonstrated a new principle of reversibility, Dr. Langmuir declared, that leads to the deduction that light proceeds in straight lines from atoms; that it does not radiate but proceeds from each atom to a fixed objective.

Dr. Langmuir's theory, which other members of the academy admitted was "over their heads," was based, he said, on the theories of several other scientists, and he added that Langmuir had already gone far enough with his experiments to derive the most fundamental mathematical formula and to see by what way to him a simple process of development that would help to explain all the phenomena relating to the properties of matter. His experiments were predicated on the Einstein special theory of relativity, Dr. Langmuir said.

An official of the academy, in attempting to explain the nature of Dr. Langmuir's work, said that he was a "philosopher on the nature of the atom and the inner constitution of bodies, now in the midst of experiments involving the fundamental general theory of everything in the universe."

Much interest was manifested today in Dr. R. H. Goddard's elaboration of his theory concerning the use of multiple charge, high efficiency rockets in exploring the far reaches of the air and its application to weather forecasting.

The Henry Draper gold medal, awarded to Alfred Fowler, of the Imperial College, England, for researches in celestial and laboratory spectroscopy, was presented to Sir Auckland Geddes, the British Ambassador, in behalf of the awardee, at the annual dinner of the society tonight. Announcement was made at the same time of the award to Herbert Hoover of the Academy medal for eminence in the application of science to the public welfare. A letter of thanks from Mr. Hoover was read.

INTERCHURCH FUND GROWS.

Third Day of Drive Here Nets $628,810.

Subscriptions to New York City's $30,000,000 quota in the Interchurch World Movement campaign for $336,777,572 amounted yesterday to $628,810. It was the third day of the campaign, which closes Sunday at midnight. The canvassers were spurred yesterday by a message of indorsement from Governor Alfred E. Smith, which was read at the daily luncheon at the McAlpin Hotel. The total obtained Monday and yesterday was $2,902,848.

Subscriptions through the Northern Baptist Convention amounted to $500,000 toward its metropolitan quota of $10,000,000.

The metropolitan area of the Presbyterian New Era Movement announced that six New York churches had already pledged $290,000, approximately one-fourth of the quota for New York City Presbyterianism. It was announced that two Reformed Churches in the city had exceeded their quota with an aggregate total of $29,000.

Eight of the Congregational Churches in Greater New York have subscribed $19,400, and the whole Congregational quota is only $125,000. A United Presbyterian Church in Manhattan signed up for $18,000. The disciples of Christ in this city have so far given $34,000 toward a quota of $40,334.

TO MARK WAR DEAD ALIKE.

Britain Approves Simple Stone for Field Marshal or Private.

LONDON, April 27.—The War Graves Commission has decided unanimously on absolute uniformity of headstone for the graves of every man and woman who was killed or who died in the war.

A plain design in Portland stone has been selected, recording the name, regiment and rank, symbol of religious faith and the inscription which Kipling chose —"Their Name Liveth for Ever More," with room at the foot of the stone for an inscription limited to sixty-six words, to be chosen by those of nearest kin to the dead.

This principle of equality, whether for Field Marshal or camp follower, has the approval of the Government.

QUICK WORK ON WAR CLAIMS

Insurance Bureau Announces Settlement of 627,651 Cases.

WASHINGTON, April 27.—A total of 627,651 claims arising from deaths or permanent disability, representing a total value of $1,686,559,178, have been settled, the Bureau of War Risk Insurance announces, leaving only 5,119 claims pending, many involving beneficiaries residing in foreign countries.

Urge Commission on Canada Pulp.

WASHINGTON, April 27.—Creation of a commission to confer with Canada relative

ELIZABETH C. FRANK MARRIES SETH LOW

Twenty-three Attendants at Their Wedding Ceremony in St. Thomas's Church.

THREE MINISTERS OFFICIATE

Nuptials of Miss Helen Beck and J. H. Hoffman; Rev. K. D. Miller and Miss Ethel A. Prince.

The wedding of Seth Low, a son of the late Abbot A. Low, and Miss Elizabeth Carrington Frank, second daughter of Mr. and Mrs. Charles A. Frank of Charlton, Glen Cove, L. I., was celebrated at 5 o'clock yesterday afternoon in St. Thomas's Church, the ceremony being performed by the rector, the Rev. Dr. E. M. Stires, the Rev. Endicott Peabody of Groton, Mass., and Bishop Brewster of Connecticut. There was a large cortege of attendants, the bride being attended by ten friends, and Mr. Low had twelve ushers as well as a best man.

Miss Frank wore a trailing white satin robe draped with rose point lace, and her lace veil was held by a lace bandeau that partially covered her forehead but left her coiffure visible. Her sister, Mrs. Talbot J. Taylor, Jr., was her matron of honor, in lavender with a jade green sash. Miss Alice Davison was the maid of honor, and the other attendants were Mrs. Allan McLane Jr., Katherine Van Ingen, Dorothy Duncan, Mary K. Lincoln, Caroline Hicks Read, Jean Fletcher, Priscilla Murdock and Miss Trubee Davison. They wore jade green satin with lavender sashes. All of the attendants wore lavender tulle hats with jade feathers and carried bouquets of Spring flowers.

Mr. Low's best man was Daniel B. Grant, and the ushers were Abbot A. Low, Archibald McIlvaine, brothers of the bride, Lloyd Phoenix Ryle, 2d, William T. Ryle, Huntington Lyman, Gilbert E. Jones, Talbot J. Taylor, Jr., C. Maury Jones, Morris Hadley, C. P. Smith, Alfred H. Chappell, Worthington Taylor and Allan McLane, Jr. The wedding reception was held at the home of the bride's parents, 38 West Fifty-eighth Street. On their return from their honeymoon Mr. and Mrs. Low will spend the Summer at a house they have leased in Locust Valley, L. I.

Mrs. Low is a Junior League member and was graduated from the Spence School and from St. Timothy's at Catonsville, Md. She was in the radio service during the war. Mr. Low was graduated in 1916 from Yale, where he was the captain of the Varsity crew. He was a Captain in the Air Service, 103d Squadron, U. S. A., and a commanding officer in the 185th Night Chaffe Squadron.

Hoffman—Beck.

The marriage of J. Howard Hoffman, a son of Mr. and Mrs. Louis Hoffman of the Madison Square Hotel, and Miss Helen Beck, a daughter of Martin Beck of 270 Park Avenue, took place at 6 o'clock yesterday afternoon in the Waldorf-Astoria ballroom, the Rev. Dr. Joseph Silverman officiating. A reception followed the ceremony.

Miss Josephine Beck was her sister's maid of honor and the other attendants were the Misses Carolyn Bych, Ruth Weiner, Florence Elsing, Marie Lang and Mrs. Herman Cohen. Little Miss Lucy Sperry was the flower girl.

The ushers were Stephen Adams, Donald Samuels, Michael Hoffman, Charles Meyer, Norman Frank, Lawrence Leeds, Robert Leeds and Bertram Schreim. The honeymoon is to be spent in California.

Miller—Prince.

The Rev. Kenneth Dexter Miller of New York, and Miss Ethel Anderson Prince, daughter of Mrs. George Seelye Prince of Yonkers, were married yesterday in the First Presbyterian Church, Yonkers. The Rev. Wendell Prime Kepler, pastor of the church, and the Rev. Joel B. Harden of Cleveland officiated.

The bride, in white satin and lace, had her brother, James F. Prince, give her in marriage. Her attendants were Mrs. James F. Prince, Mrs. Bradley Hammond, Mrs. Karl van Rickle, Mrs. Phillips Wyman, and the Misses Martha M. Reynolds and Gladys Sutton, Vassar classmates of the bride.

T. Newell Pfeiffer of New York, was the best man and the ushers were the Rev. Gerdine Dodge of this city, Robert C. Clothier, William O. Davey and William A. Gill, all fellow classmates at Princeton of the bridegroom and Charles H. Bunn, Jr., a cousin of the bride.

Rummage Sale for Kennedy House.

A rummage sale is to be held at 526 Fifth Avenue tomorrow and Friday to raise money for the vacation camp of Kennedy House, 423 West Forty-third Street, a neighborhood house for the district from Chelsea to the Sixties and from Broadway to the Hudson. Well-known women are to be the saleswomen. Mrs. Frank Vanderlip is on the committee.

Booth-Stead Wedding June 1.

The wedding of Miss Elizabeth Willard Stead, daughter of Mr. and Mrs. Thomas Jefferson Stead of this city and Washington, D. C., and Dr. Lewis S. Booth, son of Mr. and Mrs. Lewis W. Booth of Connecticut, will take place on Tuesday, June 1, at 4:30 o'clock, in the Church of the Heavenly Rest. The Rev. Herbert Shipman will officiate.

University Forum's Military Dance.

A military dance was held last night at the Hotel des Artistes under the auspices of the University Forum. Newton W. Gilbert, former Governor of the Philippines, was Chairman and the guest of honor, and Mrs. Gilbert the hostess for the evening. Major Gen. Sir Charles Townshend, who was a guest, is to speak for the forum in two weeks.

ADVERTISEMENT.

The Kids Will Want It!

YOU WILL BE MOVED MAY FIRST

(Only 3 days more to wait)

It has something good inside

SOCIAL NOTES.

New York.

A marriage license was issued yesterday at the Municipal Building to Cornelius Vanderbilt, Jr., and Miss Rachel Littleton, who are to be married tomorrow afternoon in St. Thomas's Church. Last night Monroe Mayhoff, who is to be an usher at the wedding, gave a dinner for Mr. Vanderbilt at his home, the guests including the best man and other ushers.

Mr. and Mrs. C. Oliver Iselin have returned from Aiken, S. C., and are at the Ritz-Carlton.

Miss Mary Helen Carlisle gave a reception to Laurence Housman yesterday afternoon at 24 East Fortieth Street.

Miss Margaret Wilson is expected to attend the supper dance which the officers of the 165th Infantry, the old Sixty-ninth, are to give on Thursday evening at Delmonico's.

Mrs. William Alexander entertained at dinner last night at the St. Regis.

Mr. and Mrs. Thomas Nelson Page are visiting in San Antonio, Texas, and New Orleans.

Mr. and Mrs. John I. Waterbury have returned from California, where they spent the Winter.

Mr. and Mrs. Theodore Frelinghuysen, who have been at Palm Beach, have returned.

Mrs. Willard Straight will open her house, 1,130 Fifth Avenue, on the afternoon of May 10, for a concert to be given in aid of the Summer work of the Yorkville Service Club for girls.

Harry Payne Bingham has leased Woodside, the estate of I. Townsend Burden at Wheatley Hills, Roslyn, L. I., which adjoins the estates of Harry Payne Whitney and Alfred du Pont. Mr. and Mrs. Bingham reside at the Plaza.

Washington.

The French Ambassador and Mme. Jusserand will entertain at dinner tomorrow in honor of the Secretary of State and Mrs. Colby at what will be the first of a series of dinner parties in the Diplomatic Corps in compliment to them.

The Ambassador from Peru and Mme. Pezet will entertain a large dinner company at Rauscher's on Friday evening in compliment to Mr. and Mrs. Colby. The latter will be entertained also at a series of dinners by members of the Cabinet.

The Italian Ambassador and Baroness Romano Avezzana entertained a dinner company of eighteen at their embassy last evening. On Sunday the Baron and Baroness Romano Avezzana and their young daughter will go to St. Louis for a week's visit to old friends.

Mrs. Edward Simpson has gone to Philadelphia to attend the launching of the battleship Simpson, named for the late Admiral Simpson.

Mr. and Mrs. Hampsen Gary, the former recently appointed Minister to Switzerland, will go to New York today. Mr. Gary will sail on Saturday for his post. He will be joined in July by Mrs. Gary and their children, the latter now in school near New York.

Mrs. Marshall Field has issued invitations to a large dinner tomorrow in compliment to the new Ambassador from Great Britain and Lady Geddes. The latter will also be the guest of honor at a large luncheon on Saturday when Mrs. De Frees Critten, a friend of the new Ambassadress, will be the hostess.

Prince Alfred zu Hohenlohe, former Machè of the Austro-Hungarian Embassy in this city, has arrived to escort his wife and children to Europe after a visit of several months to Alexander Britton, father of the Princess.

Miss Gladys Hinckley entertained at dinner last evening at her parents' home in Sixteenth Street.

Mrs. Cromwell Brooks has as her guest for several days her mother, Mrs. Edward Stotesbury of Philadelphia.

Newport.

Mr. and Mrs. John F. Shafroth, Jr., of New York have rented Mrs. A. Manton Case's cottage on Rhode Island Avenue for the season.

Miss Edna Barger is the guest of Mrs. Harold Brown.

Mr. and Mrs. George Gordon King and the Misses King have returned to New York.

Miss Emily Rives Smith has joined her parents, Mr. and Mrs. Walker Breese Smith.

Mrs. William Storrs Wells, who has been making an inspection of Chetewode, has returned to New York.

White Sulphur Springs, W. Va.

Mr. and Mrs. Arthur Ryle of New York, entertained a party at Kates Mountain Club yesterday.

Mrs. Isaac H. Merrill and Mrs. Ralph W. Merrill of New York have arrived at the Greenbrier.

Mrs. George Scudder Miller of Chicago has arrived at the Springs for a stay of several weeks.

Captain and Mrs. George H. Warren have arrived from Washington.

Harry Skillman who has been in Detroit, has joined Mrs. Skillman and Miss Majorie Thorpe.

Colonel and Mrs. Frank B. Keech have left for New York.

Hot Springs, Va.

John D. Rockefeller, Jr., and Mrs. Rockefeller have been entertaining twenty-five of the visiting scientists who are here for the conference at Valley View.

Mr. and Mrs. E. Denman McNear of San Francisco, were among those who departed yesterday.

ENGAGEMENTS.

Mr. and Mrs. Percy Heywood Hall of 20 West Seventy-second Street, announce the engagement of their daughter, Miss Barbara Heywood, to William Dearborn Clark, son of Mr. and Mrs. Warren D. Clark of San Francisco. Miss Hall was identified with the American RedCross during the war. Mr. Clark, who is a graduate of Williams College, class of '16, served in France with various units of the French Ambulance Division. The wedding will take place late in October.

Mr. and Mrs. Moses E. Mailhouse of 885 West End Avenue, have announced the engagement of their daughter, Miss Amalie A. Mailhouse, to Emmons B. Cedar, son of Mr. and Mrs. S. Cedar of Brooklyn. Miss Mailhouse is a graduate of the Horace Mann School.

Mrs. Frank Van Kleeck of Poughkeepsie, N. Y., has announced the engagement of her daughter, Miss Mary S. Van Kleeck, to Theodore V. K. Swift, son of Mr. and Mrs. Charles W. Swift, also of Poughkeepsie. Miss Van Kleeck is a member of the Junior League. Mr. Swift was graduated from Yale, class of '08, and is a member of the Yale Club.

Announcement has been made by Dr. and Mrs. Thomas A. Woodruff of New London, Conn., formerly of Chicago, of the engagement of their daughter, Miss Marjorie Ogden Woodruff, to Lieutenant Commander John Wilbur, U. S. N., stationed at San Francisco. Dr. and Mrs. Woodruff and their daughter spent the Winter in California.

Plays Aid French Restoration Fund.

For the benefit of the French Restoration Fund, the pupils of the Gardner School presented two one-act plays and a Russian pantomime last evening at the Hotel Plaza. "The Pros and Cons," by Gertrude Jennings; "The Neighbors," by Zona Gale, and "Rusalka," a pantomime by Iva B. Kempshall, were the principal features on the program. Miss Dorothy Cameron and Miss Rith Thomas appeared in solo dances. The plays were produced under the direction of Miss M. Blanche Townsend, and Miss Dorothy Emerson staged the pantomime.

ORDER GRANITE CUT FOR $4,000,000 NAVE

Trustees of St. John Cathedral Plan to Begin Building on April 1, 1921.

EXPECT TO RAISE $6,000,000

Will Need $2,000,000 for Endowment—Spending $500,000 a Year on Entire Structure.

At a meeting of the Trustees of the Cathedral of St. John the Divine yesterday in the office of Bishop Burch, President of the board, arrangements were made for cutting the granite which is to be used in the building of the nave of the cathedral. This will come from quarries near Peekskill, N. Y., owned by the Lake Mohegan Granite Company.

The work of building the nave, according to the action yesterday, will begin on April 1 next. The nave proper will cost $4,000,000. Coincident with raising this sum $2,000,000 must be raised for endowment, as the rule of the cathedral corporation is that the endowment fund must be kept up to a good percentage of the advancement in building.

"We are going ahead and spend at the rate of $500,000 a year," Bishop Burch said yesterday. "We have a goodly sum of money on hand. The nave when completed will represent $8,000,000, of which $4,000,000 will be in stone and mortar and $2,000,000 in endowment."

The nave will be 170 feet above the floor, 125 feet from transcept to transcept, and a little more than 200 feet long. It will be the third largest cathedral in the world, and the whole structure will represent more than $10,000,000.

The stone to be used in the nave is known as golden granite. It is of light buff and will match that in the permanent part of the choirs and crossing, which with the seven chapels of the tongues is all of the cathedral so far erected, except the foundation of the nave. This foundation cost more than $100,000 and is all paid for.

A memorial will be held in the cathedral for Bishop David H. Greer, who erected the nave and practically all the other buildings on the grounds but the arrangements have not been completed.

Bishop Greer, when he died, was arranging for a great drive for funds to follow ratification of the treaty of peace and Bishop Burch expects to carry out this idea.

The chairman of the Building Committee is the Rev. Dr. Ernest M. Stires, rector of St. Thomas's Church.

CECIL SINGER WEDS TODAY.

Takes Miss Laura Groves as Bride in St. Patrick's Cathedral.

Cecil Singer of New York and Paris and Miss Laura Groves, a daughter of Mr. and Mrs. W. F. Groves of this city, will be married this afternoon at 5 o'clock in St. Patrick's Cathedral. It will be a quiet wedding.

The engagement of Miss Groves and Mr. Singer was announced last November by Miss Groves's aunt, Mrs. Thomas F. Slattery of Brooklyn. Miss Groves was born in Brooklyn and was educated in private schools in New York.

Mr. Singer is a son of Paris Singer and of Mrs. Graham Singer who lives in London. Paris Singer is the youngest of the twenty-four children of the late Isaac Singer, inventor of the Singer sewing machine, who died in Paris several years ago, leaving an estate valued at $13,000,000. He owns the Singer Building here and has four villas in France, which he turned into hospitals during the war. Cecil Singer is a nephew of Princess de Polignac of Paris.

Alling-Kelsey.

Miss Esther Kelsey, daughter of Mr. and Mrs. H. N. Kelsey, and Charles Booth Alling, son of Mrs. C. H. Alling, all of Montclair, N. J., were married last evening in the First Congregational Church at Montclair, the Rev. Dr. Charles S. Mills, the pastor, officiating. Following the ceremony a reception was held at the home of the bride's parents, 77 Myrtle Avenue, Montclair.

BARONET'S CASE ADJOURNED

Wernher Denies He Intended to Hurt Boy with Stick.

Major Sir Derrick Julius Wernher, Bart., former British Army officer and temporarily stopping at the Raleigh Hall Hotel in West Forty-seventh Street, denied yesterday when arraigned before Magistrate Schwab in the West Side Court on an assault charge that he, on Monday night, struck and knocked down Frank Sassa, 11 years old, of 215 West Fifty-first Street, with his walking stick. He said he "tapped" him lightly and did not want to hurt him. Sir Derrick was arrested by Policeman Patrick Collins of the West Forty-seventh Street Station in the lobby of the hotel, where he was followed by a crowd.

On the request of Sir Derrick's counsel the magistrate adjourned the hearing on the case until today, and reduced the defendant's bail from $1,000 to $500. The prisoner said he came to this country from England last Christmas to become associated with the editorial staff of the Funk & Wagnalls Publishing Company.

EXPAND LEGAL AID SOCIETY.

Organization Will Assist Needy Defendants in Criminal Cases.

It was announced yesterday that the Legal Aid Society would provide counsel for needy defendants in criminal actions as well as in civil cases. This expansion was made possible by the absorption of the Voluntary Defenders Committee, founded in 1917.

The Legal Aid Society maintained a criminal bureau for several years, but in 1917 this work was given up and lawyers organized the Defenders' Committee. The chief counsel of the committee was William Dean Embree and the President of the Legal Aid Society is Charles Evans Hughes.

WILSON MEETS HIS CABINET.

Routine Subjects Discussed at Meeting in White House Study.

WASHINGTON, April 27.—The third session of the Cabinet to be called by President Wilson since he became ill was held today in the White House study. It was said that various subjects, most of them routine in character, were discussed.

The note from the Allied powers requesting the United States to accept a mandate for Armenia had not reached the State Department, and it was understood that the subject was touched upon only incidentally at the meeting.

Fourth Suit for Reinstatement.

Supreme Court Justice Lydon will hear argument today on the fourth application by former Police Lieutenant Thomas F. Foody for reinstatement to the department, from which he was dropped after a trial before Commissioner Cropsey in 1911. He was twice reinstated and twice dismissed, and now asks that he be restored to duty with full pay of $13,500 since 1915. He says he made formal demand on Commissioner Enright for reinstatement last month but his plea was ignored.

INDUSTRIAL COURT LAW ATTACKED IN KANSAS

Counsel for Howat and the Miners' Union Assail It While Judge Defends It.

Special to The New York Times.

PITTSBURG, Kan., April 27.—The law which created the Kansas Court of Industrial Relations was put to its test in the Kansas courts today. Opponents of the law centred around Alexander Howat, chief of the Kansas union miners, today attacked the law as unconstitutional when the injunction hearing in the case instituted by the State to prevent the calling of a mine strike came up before Judge Andrew J. Curran of the Crawford County District Court.

Judge Curran, upon the application of the State Attorney General, R. J. Hopkins, acting at the suggestion of the Court of Industrial Relations, granted an order March 30, restraining Howat and scores of other union officials from calling a strike. The following week the Industrial Court came to Pittsburg to begin its investigation of the mining industry.

Howat and other officials ignored both subpœnas and the order of Judge Curran for them to appear before the court. As a result Judge Curran found them guilty of contempt and sent Howat and three other officials to jail. After a week in jail the officials gave bond and now are at liberty pending an appeal to the Kansas Supreme Court.

"The Industrial Court law is the most forward-looking piece of legislation that has been enacted in the history of the State, in my opinion," Judge Curran declared from the bench during a roundtable discussion of the law in which Attorney General Hopkins, F. S. Jackson, attorney for the Industrial Court, and Frank P. Walsh, chief counsel for the miners in this case, and others took part.

"May I not suggest to your Honor," Walsh said, "that you reserve your opinion until you have heard the case?"

"I'm not deciding the case in advance," Judge Curran replied, "but I'm expressing my personal opinion."

In the discussion Judge Curran announced that the court would have to presume the law constitutional, and that the Legislature in passing it did not intend to violate the Constitution.

Judge Curran predicted that within five years the coal miners would be the strongest friends of the new law. Walsh said that within that time labor would have things changed.

COL. E. B. VAN WINKLE DIES.

Ex-Chief Engineer of Park Department Was a Civil War Veteran.

Colonel Edgar Beach Van Winkle, civil engineer, died yesterday at his home, 115 East Seventieth Street. He served as a private, First Lieutenant and Captain in the civil war from 1862 to 1865 and received his title of Colonel as commander of the First Division of Engineers of the New York National Guard, in which he served from 1876 to 1883.

Colonel Van Winkle was born in this city on March 4, 1842, a son of Edgar Simeon and Hannah Beach Van Winkle. He was graduated from Union College in 1860 and received his engineer degree in the year following. Until his enlistment in 1862 he was employed on Croton water works extension.

JOHN B. VAN EVERY DEAD.

Ex-Vice President of Western Union Telegraph Co. Was a Pioneer.

John Brock Van Every, who until his retirement was Vice President of the Western Union Telegraph Company, died yesterday at his home, 17 East Eleventh Street.

Mr. Van Every was 81 years old. He entered the service of the Western Union in June, 1864, as an assistant to the auditor, who was at that time Edward Chapman. In October, 1872, Mr. Van Every was appointed auditor and promoted to Vice President in 1879.

Allison Leland Adams.

Allison Leland Adams, Chief Clerk of the Fifth District Municipal Court and long prominent in Republican politics in Brooklyn, died yesterday at his home in Bensonhurst. He was 52 years old. Mr. Adams assisted in the organization of the North American Trust Company, now the Equitable Trust Company, of which he was manager of the tax and insurance department. In 1918, Mr. Adams was a candidate for Congress in the Eighth District. He was a member of the Gravesend Beach Board of Trade. He was a thirty-second degree Free Mason, a Past Master of Kedron Lodge, No. 803, F. and A. M.; Supervising District Deputy Grand Regent of the Grand Council of the Royal Arcanum, and a member of DeWitt Clinton Chapter, R. A. M.; Damascus Commandery, K. T., and Mecca Temple, Nobles of the Mystic Shrine.

Dr. Markoe to be Buried Today.

The interment of Dr. James W. Markoe, eminent surgeon, who was murdered Sunday, April 18, in St. George's Episcopal Church by a maniac, will take place at 3 o'clock this afternoon in Sleepy Hollow Cemetery. After his funeral the body was placed in a receiving vault, there to await the arrival of his son-in-law and daughter, Mr. and Mrs. William J. Schieffelin, Jr., who were in California at the time of the tragedy. They are now here. The ceremony will be private. The Rev. Dr. Karl Reiland, rector of St. George's, where Dr. Markoe was a Vestryman, will officiate, and John C. Tiedeman, sexton of St. George's, will be in charge.

Mrs. Helen C. Ford Bostwick.

Mrs. Helen C. Ford Bostwick, widow of Jabez A. Bostwick, the Standard Oil man who lost his life on Aug. 17, 1892, while rescuing horses when the stables on his Long Island estate burned down, died suddenly yesterday at her residence, 800 Fifth Avenue. Mrs. Bostwick was a daughter of Smith Ford, a well-known merchant of Cincinnati. Mr. Bostwick left an estate of $10,000,000.

Obituary Notes.

Professor JOHN E. EDWARDS, associate master of the Tome School at Port Deposit, Md., died in that place yesterday in his fifty-third year. He was for two terms Superintendent of Schools in Alleghany County, Md., and for several years principal of an academy in Cumberland.

FRANK JOSEPH YORK, 32 years old, an advertising man, died on Monday at his home, 172 Patchen Avenue, Brooklyn. He was formerly with the advertising staff of The New York World.

Mrs. ANNETTE E. GLADDING, widow of Judge William J. Gladding, who was a Justice of the old town of Gravesend, died on Sunday at the home of her daughter, 1,266 Flatbush Avenue, Brooklyn, aged 80 years.

HENRY THEISS, formerly proprietor of Theiss's Music Hall, opposite the Academy of Music in Manhattan, died at his home, 1,221 Avenue R, Flatbush, on Sunday. Mr. Theiss was a thirty-second degree Free Mason. He was 70 years old.

JOHN H. CARLAND, 60 years old, a hat block manufacturer, died at his home, 397 Lexington Avenue, Brooklyn, on Sunday.

CHARLES EMIL FRANKENBACH, in the nursery business in Southampton, L. I., and formerly for twenty-one years superintendent of the Meadow Club there, died on Sunday, aged 60 years.

Mrs. ADA M. CLAFLIN ANDREWS, widow of Thomas M. Andrews and a daughter of the late Aaron Claflin, a shoe merchant who was a brother of Henry B. Claflin, founder of the H. B. Claflin Company, died on Sunday at her home, 109 Columbia Heights, Brooklyn. She had been a resident of that borough for seventy years and was one of the oldest members of Plymouth Church.

CHARLES E. SMITH, a Director of the Florida National Bank of Jacksonville and the Indian Head National Bank of Nashua, Fla., died at his Summer residence at Nashua yesterday.

Mrs. CHLOE HERRING, widow of William F. Herring, died yesterday at her home on Field Point Road, Greenwich, Conn., in her eighty-fifth year.

Miss KORLEEN C. MURDOCK, who was for many years connected with Roosevelt Hospital, died suddenly on Sunday at her home in Prescott, Canada.

ARRESTS BURGLAR, FINDS HIM HIS SON

New Orleans Detective Is Deaf to Pleadings and Takes Him to Jail.

THEN RETURNS TO POST

He Had Been Waiting Long to Catch Intruder, and Took Him at Point of Pistol.

Special to The New York Times.

NEW ORLEANS, April 27.—Zorcastre Hyver, a private detective, lying in wait in a printing office early this morning for suspected robbers, arrested an intruder at the point of his gun, and when the lights were turned on discovered it was his own son. The father paid no heed to his son's pleas for mercy and the youth was taken to jail.

Four times in the past few weeks the printing office was entered and robbed. About $50 in cash had been taken from the safe and $25 worth of gold pencils and fountain pens were stolen. The management decided to employ detectives to catch the robbers, and Hyver and James Douglas were assigned by a local agency.

The detectives were seated in the unlighted office when they heard a key grate in the lock of the front door. A man entered and started toward the rear. Pointing his revolver at the intruder, Hyver commanded him to throw up his hands. As the order was obeyed Douglas turned on the electric lights and Hyver faced his own 18-year-old son.

The boy begged to be permitted to go, but Hyver directed Douglas to summon the police. He accompanied his son to the police station and saw him charged with housebreaking and larceny. He then returned to his post.

Young Hyver at first denied his guilt and said he had gone to the plant to get a book he left there when he was employed as a bookkeeper. Later, however, he made a complete confession, the police say, and admitted he had entered the place on five occasions.

"Of course it must have hurt father," he said tonight, "to find that I had been stealing, but I don't blame him for arresting me."

The youth resigned his position at the printing office two months ago and went to work at a sugar refinery, but retained his key to the front door of the office and used it in the burglaries. As bookkeeper he had the combination of the safe.

PUMPS AIR INTO BRAIN.

Johns Hopkins Surgeon Discovers a Method of Locating Obstructions.

Special to The New York Times.

BALTIMORE, Md., April 27.—Dr. Walter E. Dandy, associate in surgery at Johns Hopkins Hospital, has discovered a process by which purified air is pumped into the channels of the human brain, thus making possible a study of the living brain, something that has been the dream of scientists for generations.

The discovery is of great importance, making possible the exact location of brain tumors which, after having been located, can be removed.

In every case where it has been used the method has been successful in locating tumors and other brain obstructions within a hairbreadth.

One of the remarkable features of the discovery is that it is most efficacious when only a local anaesthetic is used. At first Dr. Dandy used a complete anaesthetic. Then he tried an anaesthetic designed only to kill the pain of boring through the skull and into the ventricle. It was discovered that the patient felt no ill effects and was able to give assistance to the surgeon.

DEUEL PLEADS NOT GUILTY.

Former Prosecutor, Accused in Baff Case, Answers Indictment.

Walter Rogers Deuel, the former Assistant District Attorney who was indicted on Monday on a charge of subornation of perjury, appeared before Judge Mulqueen in the Court of General Sessions yesterday, pleaded not guilty and was held in $5,000 bail. The charge is in connection with the trial of Joseph Cohen for the murder of Barnett Baff, the West Washington Market poultry dealer.

Mr. Deuel walked into the court room unaccompanied and asked Judge Mulqueen, before whom he had appeared many times as a prosecutor, if the report of his indictment were true. Judge Mulqueen said the indictment had been returned and, with the assent of an Assistant District Attorney, fixed the bail.

Dr. John W. S. Gouley.

Dr. John W. S. Gouley, a retired surgeon, who saw service in the civil war, died on Monday at the home of his daughter, 115 Montague Street, Brooklyn, at the age of 88 years. Dr. Gouley was born in New Orleans, La., of French ancestry and was graduated from the College of Physicians and Surgeons in this city in 1853. He later became a Professor of Anatomy in Vermont Medical College at Woodstock, Vt., and then became demonstrator of anatomy and pathologist at Bellevue Hospital. He was surgeon of St. Vincent's Hospital in New York City in 1865, and in 1900 he was appointed consulting surgeon of Bellevue Hospital. He had written many works on surgery and anatomy. He was a member of the American Medical Association and an honorary member of the Royal Academy of Science at Havana, Cuba.

A. P. KELLEY DIES IN TAXI.

Stock Exchange Member Succumbs to Apoplexy on Way to Hospital.

Austin Price Kelley, a member of the Stock Exchange and of the firm of Kelley, Jewett & Co. of 35 Wall Street, died of apoplexy yesterday afternoon while he was being rushed in a taxicab to the Hahnemann Hospital, Sixty-seventh Street and Park Avenue. He resided at 43 East Sixty-second Street.

Mr. Kelley was taken ill in his office in the late afternoon and his partner summoned Dr. Babin of 44 Cherry Street. He said that the broker was in a serious condition and arranged for taking him immediately to the Presbyterian Hospital. Accompanied by Mr. Jewett and the doctor, Mr. Kelley started for the hospital. On his way up town his condition became worse and the physician ordered the taxicab in haste to the Hahnemann Hospital. He died just before the hospital was reached.

Mr. Kelley was 55 years old. He left his wife, a son and a daughter. He had been a member of the Stock Exchange since March 21, 1908.

Sigmund Kirchheimer.

Special to The New York Times.

CHICAGO, April 27.—Sigmund Kirchheimer, a son-in-law of Rabbi Emil G. Hirsch and President of the Kirchheimer Brothers Company, paper manufacturer, died today in the Passavant Hospital, aged 43 years. Although attending to business, Mr. Kirchheimer had been under treatment for some time for high blood pressure. He collapsed while at luncheon in a restaurant Monday and was taken to the hospital. He is survived by his widow, Mrs. Beatrice Kirchheimer, and a son and a daughter.

Born.

BECK—Mr. and Mrs. Daniel Beck (nee Henrietta Riskin) of 1,764 Weekes Av. announce the arrival of a son, at the Lying-In Hospital, April 23, 1920.

LEHMAN—On April 26, to Mr. and Mrs. Francis Hippolyte Lehman of 411 West End Av., a son.

WINDT—Mr. and Mrs. Louis I. Windt (nee Pauline Keschner) announce the birth of a son on April 29 at Flower Hospital.

Married.

COLLINS—ROCKHILL—On Saturday, April 24, 1920, at Church of the Heavenly Rest, Loren Francis Collins to Eleanor Rockhill, daughter of Mrs. Clayton Rockhill.

FRASER-CAMPBELL—SMYTH—On Saturday, April 24, at Trinity Church, Newport, R. I., Arnold Fraser-Campbell of New York to Pauline Pumtelly, daughter of Mr. and Mrs. Henry Lloyd Smyth.

Died.

ALTMANN—At her residence, 301 West 96th St., on Tuesday, April 27, Mrs. Max J. Altmann, beloved wife of the late Max J. Altmann and mother of Julius, Carrie and Moses Altmann and Mrs. Bert Rose. Funeral at Syracuse. Syracuse papers please copy. Time of funeral hereafter.

BACK—On April 26, 1920, George F. Back, retired, New York Police Department, in his 71st year. Funeral services at Lackings, Bender & Schutte Chapel, 851 Amsterdam Av., near 102d St., Thursday evening at 8 o'clock.

BERRIMAN—M. W., of New York and Tampa, Fla., on April 25. Services will be held at Oswego, N. Y., on Thursday, April 29.

BODINGTON—At her residence in Paris, France, on April 22, Mary Redner, wife of Oliver E. Bodington, and daughter of the late Joseph Chapman and John L. Redner of Philadelphia.

BOGART—On Sunday, April 25, at his residence, 640 Madison Av., Colonel John Bogart, in his 85th year. Funeral services from St. James's Church, Madison Av. and 71st St., Wednesday afternoon, April 28, at 4 o'clock. Interment at Albany Rural Cemetery.

BOGART—St. Nicholas Society of the City of New York, 43 Cedar St., New York. It is with deep regret that announcement is made of the death on April 25, 1920, of their late associate, Colonel John Bogart. Alfred Wagstaff, President.
Frederic Irving Lockman, Secretary.

BOSTWICK—Suddenly, on Tuesday, April 27, at his residence, 800 5th Av., Helen Ford, widow of J. A. Bostwick. Foreign papers please copy.

BOWKER—At Mount Holly, N. J., April 26, 1920, Ida L. Bowker, wife of Rodman W. Bowker, aged 59 years. Interment Mount Holly, N. J.

BUSH—Suddenly, on April 26, 1920, in her 80th year, Mary Jane, widow of John S. Bush. Service will be held at residence of her son, John H. Bush, 450 Riverside Drive, Thursday, April 29, at 2 P. M. Interment Kensico Cemetery. Philadelphia (Pa.) and New Rochelle (N. Y.) papers please copy.

CHAMPENOIS—At Newark, N. J., Tuesday, April 27, 1920, Louisa, widow of Isaac Champenois. Relatives and friends are invited to attend the services at her late home, 49 Lincoln Park, Newark, on Friday, April 30, at 2:30 P. M. Interment private. New London, Conn., papers please copy.

CLYNE—Frank Edward Clyne, Monday, April 26, at his home, 26 West Pierrepont Av., Rutherford, N. J. Service Wednesday, 7:45 P. M. Interment at convenience of family.

CORSA—After a lingering illness, on Monday, April 26, 1920, Mary Elizabeth Corsa, passed away at her residence, 232 South 10th Av., Mount Vernon, N. Y. Funeral services Wednesday evening at 8 o'clock.

DIGNAM—Patrick Edward, in New York City, April 26, aged 50 years. Funeral from 6,812 5th Av., Brooklyn, Wednesday, April 28, at 2 o'clock P. M. Interment Greenwood Cemetery.

DIXON—Entered into rest at Newark, N. J., on Saturday, April 24, 1920, William Dixon, beloved husband of the late Amelia Roberts Dixon in the 82d year of his age. Funeral services at his home, 584 High St., Newark, on Wednesday afternoon, April 28, at 3 o'clock.

ERWIN—Suddenly, on Saturday, April 24, 1920, Henry P. Erwin, of 62 Montague St., Brooklyn. Funeral services will be held in Holy Trinity Church, corner Clinton and Montague Sts., Brooklyn, on Wednesday afternoon at 2 o'clock.

FELCH—On April 26, Minnie R., widow of O. S. Felch and mother of Harry H. Felch, Mrs. J. H. Yerks and Mrs. J. W. Taylor. Services at W. P. St. Germain's Funeral Parlors, 1,088 Lexington Av., Wednesday evening, April 28, at 8 P. M. Interment private. Syracuse and Oneida papers please copy.

FORT—Sirena, wife of the late Irvin Fort, on April 26. Services The Funeral Church (Campbell Bldg.), Broadway, 66th St., Thursday, April 29, at 3 P. M.

FOSTER—Suddenly, On April 26, 1920, Frank E. Foster. Funeral services at the Flatbush Reformed Dutch Church, Flatbush and Church Avs., on Thursday at 3:30 P. M. Interment at Cooperstown, N. Y. Please omit flowers.

FRAGNER—Sigmund, April 26, in his 57th year, beloved father of Eva Goldman, Julia Rosenbaum and Gladys. Funeral April 28, at 2 o'clock, from Meyers Funeral Chapel, 228 Lenox Av.

GATZMER—Mary F., widow of the late Edwin Gatzmer and daughter of the late H. N. and Mary A. Fowler, April 27, at her residence in Durham, Conn.

GEARY—On Monday, April 26, 1920, Sarah Cavanaugh, dearly beloved wife of David Geary. Funeral from her late residence, 2,161 Webster Av., Bronx (180th St.), Wednesday morning at 10 o'clock, thence to Church of Jesus, 183d St. and Washington Av., at 10:30 A. M., where a mass will be read for the repose of her soul. Interment St. Raymond's Cemetery.

Died.

GOULEY—Dr. John W. S., on April 26, at the home of his daughter, Mrs. Paul E. Lamarche, 115 Montague St., Brooklyn. Requiem mass at 18t. Charles Borromeo Church, corner Sidney Place and Livingston St., Brooklyn, at 9:30 Wednesday morning.

GUTH—Pauline Prellwitz, wife of the late John Guth, Monday, April 26, 1920, in her 82d year. Funeral private.

HILLEN—Entered into rest, April 25, 1920, Gustave E. Hillen. Services Wednesday afternoon, at 2 o'clock, at the chapel of Jacob Herrlich's Sons, 332 East 86th St. Friends invited to attend.

HISS—E. R. Hiss, April 23, 1920, at Pasadena, Cal.

HORNE—At Lakeview, N. J., Monday, April 26, 1920, Peter, husband of Lucinda M. Horne. Funeral on Thursday, April 29, 1920, from his late residence, 375 Knickerbocker Av., near Trenton Av., Lakeview, at 2:30 o'clock P. M. Interment at Cedar Lawn, Paterson.

JOHNSON—On Sunday evening, at his residence, 114 East 73d St., after a long illness, George Forrest Johnson, Jr., dearly beloved son of the late George Forrest and Emma Johnson. Relatives and friends are invited to attend the funeral services at St. Mark's Church, 10th St. and 2d Av., on Wednesday afternoon, April 28, at 3:30 o'clock.

KELLEY—Suddenly, of heart failure, Austin Price Kelley. Notice of funeral to follow.

KOBLENZER—Morris, on April 26, in his 69th year, devoted husband of the late Josephine Levy, beloved father of Sidney J. Koblenzer. Services Wednesday, April 28, 9:30 A. M., from Universal Funeral Chapel, 597 Lexington Av., corner 52d St. Interment Linden Hill Cemetery.

KUHLMANN—Dietrich Otto, beloved father of Frederick, Otto and Catherine, suddenly at his residence, 322 East 128th St., in his 69th year. Funeral services Wednesday evening, 8 o'clock, to which Wyoming Lodge 465, F. & A. M., and Franz Schubert Mannerchor are kindly invited to attend. Interment Thursday afternoon 2 o'clock, Woodlawn Cemetery.

LAIDLAW—On Sun

BRECKINRIDGE, HALL, PITT AND NUNES LEAD FOILSMEN IN TITLE TOURNEY BOUTS

BRECKINRIDGE MAY BE OLYMPIC FENCER

Former Assistant Secretary of War Defeats Champion Hall in Title Tourney.

IS VICTOR IN NINE BOUTS

Veteran Shows Surprising Skill with Foils—Big Field in Competition at New York A. C.

Henry Breckinridge, former Assistant Secretary of War, yesterday afternoon loomed up as a potential member of Uncle Sam's fencing team which will seek Olympic laurels in the Belgian competition Aug. 15 to 28. Competing in the preliminary round of the annual national foils fencing championship tournament at the New York A. C., the former War Department official, wearing the emblem of the Army Officers' Fencing Club of Washington, D. C., went through the first round with flying colors. Mr. Breckinridge engaged in six bouths and won all of them.
and won all of them.

Breckinridge's string of victories was punctured, however, in the evening, when the fencers participated in the semi-final round. In this branch of the title tournament the former War Department official tasted defeat twice. Leo Nunes, former national sabre champion, was the first to vanquish Breckinridge, scoring a spectacular bout by a tally of 5 to 4. H. E. Rayner later added another setback to Breckinridge's record, in a bout which went to 5-4.

The blade-wielders were still entangled in the semi-final round at midnight when a halt was called. At that time a card of seventeen out of twenty-four bouts in the semi-final round had been decided. The fencers were tired from their strenuous exertions in the afternoon and evening session, and with the consent of the officials in charge of the tournament agreed to call it a day. The semi-final round, together with the preliminary round bouts for those fencers who did not appear yesterday, will be resumed this afternoon.

Other Leading Competitors.

His record for the day showed Breckinridge had won 9 bouts and lost 2. Sherman A. Hall, national title holder, won 9 and lost 1. Steddiford Pitt and Leo Nunes, both of the New York A. C., who duplicated Breckinridge's string of victories in the afternoon session, also experienced defeat in the evening competition. Pitt went down before Breckinridge, Hall and Rayner, concluding the day with 8 victories and 3 defeats. Nunes was humbled by Pitt, and finished the day with 8 victories and 1 defeat.

Quite the most noteworthy accomplishment in connection with this excellent performance was the vanquishing in the afternoon of Sherman A. Hall, national title holder with the tapering weapon, by the Washington lawyer. Hall, supreme for years in this branch of fencing, was forced to taste defeat with his favorite weapon for the first time in several years. Breckinridge's slowing surprising Hall, disposed of the champion in the most spirited bout of the day by the score of 5 to 4.

This result, while it did not eliminate Hall from the tournament, nevertheless emphasized the struggle for the title will this year be keener than for many years past. The most formidable figure surviving from the afternoon's activities was Breckinridge, with his clean slate of successes against rivals who, a combined, scored a total of thirteen touches against him. The merit of the performance is enhanced by the fact that Breckinridge returns to title competition with the current tournament for the first time in six years.

Beats Five Other Experts.

In addition to his triumph over Hall, Breckinridge was successful over Captain F. E. Williford, a clubmate, J. E. Gignoux and Ray W. Dutcher of the New York A. C., H. Twyeffort, French Y. M. C. A., and F. McN. Ransom of the Fencers' Club of New York. Captain Williford succumbed to the skill of the former Government official by 5 to 2. Gignoux and Ransom scored three touches each against Breckinridge, Dutcher but one and Twyeffort was forced to defeat without getting in a touch on his adversary.

The tournament has attracted a record-breaking entry. Every section of the country where fencing is actively followed is represented in a list of nearly fifty title seekers. The majority of these fenced yesterday and last night, but those who did not arrive in time for the start will be seen in competition this afternoon before the start is made on the épée competition.

The contestants were Ernest Reibe, New York Turn Verein; Arthur S. Lyon and F. McN. Ransom, Fencers' Club of New York; Captain H. M. Rayner, Lieut. Col. Robert Sears, Captain F. E. Williford, Major D. W. Cairns, Major F. W. Honeycutt and Henry Breckinridge, Army Officers' Fencing Club, Washington, D. C.; W. L. Bowman, Ray W. Dutcher, Steddiford Pitt, J. E. Gignoux, Sherman Hall, Leo Nunes and F. B. O'Connor, New York A. C.; W. A. Russell, Boston Athletic Association; Paul Rosier, H. Twyeffort and Louis Bresson, French Y. M. C. A.; John A. Leicester, Yale University, and A. H. Post, unattached.

The summaries:

Preliminary Round.

Strip 1—Breckinridge defeated Williford 5—3, Hall 5—4, Gignoux 5—3, Dutcher 5—1, Twyeffort 5—0, and Ransom 5—3.
Hall defeated Williford 5—2, Gignoux 5—3, Dutcher 5—2, Twyeffort 5—4, and Ransom 5—2.
Gignoux defeated Williford 5—3, Dutcher 5—2, Twyeffort 5—2, and Ransom 5—3.
Ransom defeated Dutcher 5—3 and Twyeffort 5—1.
Williford defeated Dutcher 5—1 and Ransom 5—1.
Dutcher won from Twyeffort by default.
Twyeffort defeated Williford 5—2.
Totals—Breckinridge won 6 bouts, Hall won 5 and lost 1, Gignoux won 4 and lost 2, Ransom won 2 and lost 4, Williford won 2 and lost 4, Dutcher won 1 and lost 5, Twyeffort won 1 and lost 5.
Strip 2—Pitt defeated Rayner 5—4, Post 5—1, Bowman 5—3, Russell 5—2, Bresson 5—0, and Leicester 5—3.
Rayner defeated Post 5—2, Bowman 5—3, Russell 5—1, Bresson 5—3, and Leicester 5—2.
Russell defeated Post 5—1, Bowman 5—3, Bresson 5—1 and Leicester 5—2.
Bowman defeated Post 5—4, Bresson 5—4 and Leicester 5—3.
Leicester defeated Post 5—0 and Bresson 5—4.
Bresson defeated Post 5—2.
Totals—Pitt won 6 bouts, Rayner won 3 and lost 1, Russell won 4 and lost 2, Bowman won 3 and lost 3, Leicester won 3 and lost 4, Bresson won 1 and lost 5, Post lost 6.
Strip 3—Nunes defeated Honeycutt 5—2, Cairns 5—4, Sears 5—3, O'Connor 5—3, Lyon 5—2 and Riebe 5—1.
Sears defeated Honeycutt 5—3, Cairns 5—3, O'Connor 5—3, Lyon 5—3 and Riebe 5—3.
Lyon defeated Honeycutt 5—0, Cairns 5—3 and Riebe 5—2.
Honeycutt defeated Cairns 5—3, O'Connor 5—4 and Riebe 5—0.
O'Connor defeated Cairns 5—3, Lyon 5—4 and Riebe 5—2.
Riebe defeated Cairns 5—3.
Totals—Nunes won 6 bouts, Sears won 5 and lost 1, Lyon won 3 and lost 3 (touched 17 times), Honeycutt won 3 and lost 3 (touched 22 times), O'Connor won 3 and lost 3 (touched 24 times), Riebe won 1 and lost 5, Cairns lost 6.

SEMI-FINAL ROUND.

Hall defeated Pitt 5—3, Russell 5—2, Sears 5—3 and Lyon 5—4.
Breckinridge defeated Pitt 5—3, Sears 5—3 and Lyon 5—3.
Rayner defeated Breckinridge 5—4, Pitt 5—3 and Sears 5—4.
Lyon defeated Rayner 5—3 and Russell 5—4.
Nunes defeated Breckinridge 5—1 and Rayner 5—2.
Pitt defeated Nunes 5—2 and Sears 5—4.
Russell defeated Sears 5—2.
Totals—Hall won 4 bouts and lost 0; Breckinridge won 6 and lost 2; Rayner won 3 and lost 3; Lyon won 3 and lost 3; Nunes won 3 and lost 3; Pitt won 2 and lost 4; Sears lost 5.

Tommy Milton Again Breaks Records for 1 and 2 Miles

DAYTONA, Fla., April 27.—With flames bursting from beneath the hood of his sixteen-cylinder automobile at the finish line, Tommy Milton today further reduced his own world's records for one and two miles. The first mile was covered in 28.07 seconds, or at the rate of 156 miles an hour. The second mile was in 23.17, making the two miles in 46.24. Milton last week broke Ralph De Palma's marks with records of 28.56 for the mile and 47.15 for the two miles. Milton steered the car into the ocean after slowing down, to drown out the flames.

NEW RULES FAIL TO HANDICAP PITCHERS

Fourteen Shutouts and Numerous One-Run Games in First Two Weeks of Season.

That old custom of the batsmen having the edge on the pitchers in the early days of the major league baseball season is not being substantiated this year. Either the hitters have been a bit slow in rounding into real form or the pitchers have reached their stride earlier than usual. Hitting has been unusually light by many of the recognized star batsmen of the game, while the list of shut-outs and one-run games has been mounting steadily.

In the first two weeks of the 1920 campaign no less than fourteen shutout victories have been recorded, eight in the National League and six in the American. Add to this list the performances of two pitchers who blanked opposing teams for nine innings but failed to win, as their teams were defeated in extra-inning games. Joe Oeschger of the Braves blanked the Robins for ten innings, only to lose in the eleventh, and Haines of the St. Louis Cardinals lost a thirteen-inning game to the Pirates after holding the Corsairs runless through twelve innings.

The fourteen shut-outs in the two major leagues in fourteen playing days would indicate that the pitchers are not having so much difficulty in following the new rules as had been predicted. Changes were decided upon last Winter with the idea of removing any unfair advantage that the boxmen might possess over the hitter, but to date there has been nothing to indicate that the batsmen had been helped or the pitchers handicapped. In view of the fact that twenty-one games have been postponed in the American League and sixteen in the National since the start of the season two weeks ago today, the string of fourteen shut-outs is remarkable. Under better weather conditions it is logical to suppose that the number of runless games would have been considerably increased.

In the National League Bill Doak of the Cardinals has scored two shutout victories, one against the Cubs and the other against the Pirates. Oeschger of the Braves blanked the Giants, 1 to 0, and later blanked the Robins for ten innings, but was defeated. Other National League pitchers who have registered shutouts to date are Carlson and Ponder of the Pirates, Cadore of the Robins, Rixey of the Phillies and Fisher of the Cubs. The Giants, who went through more than half of their schedule before being blanked last season, have suffered two shutouts to date. The Cardinals have taken two, the Cubs two, the Braves one and the Pirates one. Only the Robins and the Phillies have escaped.

In the American League the kalsomine feat has been performed by Coveleskie of the Indians, Cicotte of the White Sox, Hoyt and Pennock of the Red Sox, and Schacht and Johnson of the Senators. The Mackmen have been blanked twice, while the Browns, Tigers, Yankees and Red Sox have each sustained one shutout. The Indians and White Sox have escaped.

Closely crowding the shutout performances is a long list of games in which a pitcher held an opposing team to one run. This feat has been performed in the National League twice by Adams of the Pirates and once each by Fred Toney, Jess Barnes, Lee Meadows, Leon Cadore, Clarence Mitchell and Jim Vaughn. In the American League opposing teams have been held to a run by Scott Perry, Jack Quinn, Sam Jones, Eddie Cicotte, Jim Bagby, Claude Williams, Allan Sothoron, Bob Naylor and Van Gilder of the Browns.

Numerous games of two and three runs have also been recorded among the seventy-one contests played to date in the two major leagues. Boxmen have not shown in years such mastery over the batsmen in the early weeks of the playing season. Those pitching restrictions are not proving such a handicap after all.

FLAG-RAISING DAY SET.

Reds to Celebrate World's Baseball Championship May 22.

CINCINNATI, Ohio, April 27.—August Herrmann, President of the Cincinnati National League Baseball Club, has set May 22 as the date on which the 1919 world's championship pennant will be raised at Redland Field. Mayor John Galvin has agreed to declare a half holiday in the city so that as many fans as possible may witness the ceremony.

The National League banner, the first ever won by a Cincinnati club, will be raised on May 11. There will be special ceremonies on both dates.

Southern Association.

New Orleans 5, Atlanta 0.
Memphis 5, Nashville 3.
Little Rock 10, Chattanooga 0.
Birmingham at Mobile (rain).

American Association.

Columbus 2, Indianapolis 1.
Toledo 5, Louisville 4.
Kansas City 7, St. Paul 2.
Milwaukee 2, Minneapolis 1.

College Baseball.

At Cambridge, Mass.—Bowdoin vs. Harvard (rain).
At Boston, Mass.—University of Maine 7, Boston University 6.

GIANTS AND ROBINS GET MOIST HOLIDAY

Will Play Tomorrow at Ebbets Field Game Prevented by Yesterday's Drizzle.

The rain yesterday prevented an interborough ruction between the Dodgers and the Giants at Ebbets Field yesterday. Brooklyn fans, however, will have a chance to see the full series of four games played because both clubs have an open date tomorrow and yesterday's postponement will be played in Flatbush at that time.

The bitter rivalry between the esteemed neighbors is cropping out earlier than usual this season, and after the rest of yesterday the players should show plenty of action when they come together again today.

Manager McGraw believes that Frank Frisch will recover from the effects of his operation for appendicitis sooner than most patients because he is so young and strong. It does not seem probable that Frisch will be able to swing a bat inside of six weeks, but Manager McGraw believes that he will be well before that time. Frisch is resting very comfortably at his home in the Bronx.

The Yankees and Senators, who were scheduled to perform at the Polo Grounds yesterday, also spent the day in idleness. Huggins welcomed the enforced rest, as it means one more game in which he will have the services of Babe Ruth, the home run king. Ruth felt no ill effects from his efforts at bat the Yanks to victory on Monday, and it was said last night that he would be ready to resume his place in the New York outfield either today or tomorrow. The injury to his side did not prove as severe as at first indicated. When Ruth is able to take his regular turn at the plate, the Yankee scoring should be improved to a great extent.

The game postponed yesterday will be played off as part of a double-header on June 2 at the Polo Grounds. The Philadelphia-New York game of last Friday, which also was postponed, will be played off on June 5 in another double-header.

It is believed that Wilson Fewster who has been in a Baltimore hospital for the last four weeks, as a result of being hit with a pitched ball at Jacksonville, probably will be discharged this week. Scout Joe Kelley of the Yankees visited Fewster a few days ago and found him almost entirely recovered from the effects of the injury. Fewster's speech has returned, and he has been leaving the hospital daily, returning at night. He has been anxious for several days to rejoin the Yanks, but has been restrained. The surgeons who performed the operation have declared that they can see no reason why Fewster will not be able to resume his ball playing as soon as he is discharged from the hospital.

REDS TAKE CLOSE GAME.

Light-Hitting Contest with Cardinals Won by Champions, 3—2.

CINCINNATI, Ohio, April 27.—Hits by Rath, Daubert and Groh, with a wild throw by Janvrin, gave Cincinnati two runs in the first inning today and the champions scored another in the third on two passes and a hit by Kopf, beating St. Louis, 3 to 2. The Cardinals scored their two runs on a single by Hornsby, a base on balls and a two-bagger by Clemons.

The score:

CINCINNATI (N.)	AB	R	H	PO	A	ST. LOUIS (N.)	AB	R	H	PO	A
Rath,2b	3	1	2	6	4	Shotton,lf	4	0	2	0	0
Daubert,1b	3	1	1	10	0	H'thcote,rf	4	0	0	0	0
Groh,3b	3	1	1	0	1	Steck,3b	4	0	0	3	0
Roush,cf	3	0	1	1	0	Hornsby,ss	3	0	2	2	4
Duncan,lf	2	0	1	2	0	Fournier,1b	2	0	0	7	1
Kopf,ss	3	0	1	2	5	McHenry,cf	4	1	0	4	1
Neale,rf	2	0	0	2	1	aSmith	0	0	0	0	0
Wingo,c	3	0	0	1	0	Janvrin,ss	2	0	1	0	4
Reuther,p	3	0	0	0	3	Clemons,c	3	1	1	5	3
						Haines,p	3	0	0	0	2
Total	25	3	6	27	16	Total	29	2	5	24	10

a Ran for McHenry in ninth.
Error—Janvrin.

Cincinnati .....201 000 000—3
St. Louis .....020 000 000—2

Two-base hits—Shotton, Clemens. Sacrifice hits—Daubert, Roush. Double plays—Kopf, Rath and Daubert; Roush and Rath. Left on bases—St. Louis, 4; Cincinnati, 5. Bases on balls—Off Reuther, 4; Haines, 4. Hit by pitcher—By Haines, 1. Struck out—By Reuther, 2; Haines, 3. Umpires—Messrs. Klem and Emslie. Time of game—One hour and thirty-nine minutes.

AMERICANS WIN ON ICE.

Defeat Swedish Hockey Team in Olympic Contest by 7 to 0.

ANTWERP, April 27.—The American hockey team tonight defeated the Swedes in an Olympic contest by a score of 7 to 0. The first half ended with a count of 5 to 0 for the Americans.

The American team will compete tomorrow night against the Czechoslovaks for second place, the Canadians having already won the championship.

The Swedes put up a strong defensive game tonight. One of the features of the American play consisted of three remarkable long goals made by Geran in speedy succession in the first half.

NILES IN FIFTH PLACE.

American Is Excelled in Olympic Figure-Skating Contest.

ANTWERP, April 27.—Grafstrom of Sweden won first place in the men's Olympic figure skating contest tonight. Krogh of Norway, was second, Strixrud of Norway, third; Salchow of Sweden, fourth, and Nathaniel W. Niles of Boston, Mass., fifth.

FOOTBALL AT FORDHAM.

Bronx University Again to Take Up Gridiron Sport, Is Report.

According to reports in circulation yesterday, Fordham is to be represented on the gridiron with a football team next season. The Bronx university withdrew from football last season.

Tentative dates have been agreed upon for games with Boston College, Georgetown and Holy Cross. The appointment of a coach to direct the team is predicted for the near future.

BASEBALL

YESTERDAY'S RESULTS.
AMERICAN LEAGUE.
Cleveland, 3; Chicago, 2.
All other games postponed.

NATIONAL LEAGUE.
Cincinnati, 3; St. Louis, 2.
All other games postponed.

STANDING OF THE CLUBS.
AMERICAN LEAGUE.

	Won.	Lost.	P.C.
Chicago	6	1	.857
Boston	8	2	.800
Cleveland	7	2	.778
New York	4	5	.444
Washington	4	5	.444
St. Louis	3	4	.429
Philadelphia	2	6	.250
Detroit	0	9	.000

NATIONAL LEAGUE.

	Won.	Lost.	P.C.
Brooklyn	7	3	.700
Cincinnati	7	3	.700
Pittsburgh	6	3	.667
St. Louis	5	6	.455
Philadelphia	4	5	.444
Boston	3	4	.429
New York	3	5	.375
Chicago	3	6	.200

WHERE THEY PLAY TODAY.
AMERICAN LEAGUE.
Washington at New York.
(Game starts 3:30 P. M.)
Boston at Philadelphia.
Chicago at Cleveland.
Detroit at St. Louis.

NATIONAL LEAGUE.
New York at Brooklyn.
(Game starts 3:30 P. M.)
Philadelphia at Boston.
St. Louis at Cincinnati.
Pittsburgh at Chicago.

WHITE SOX WINNING STREAK IS HALTED

Coveleskie Scores Fourth Victory of Season and Chicago Suffers First Defeat.

CLEVELAND, Ohio, April 27.—Chicago suffered its first defeat of the season today, losing to Cleveland, 3 to 2, in a pitchers' battle between Coveleskie and Faber. It was the former's fourth consecutive victory. Chicago scored both its runs in the sixth by bunching hits. Cleveland got one in the same inning, and tied the score in the eighth on Gardner's triple and Risberg's wild relay of Jackson's throw. Johnston led off in the ninth with his third hit. Evans ran for him, and went to third on O'Neill's single past E. Collins. Jamieson batted for Coveleskie and hit a sacrifice fly to Leibold.

The score:

CLEVELAND (A.)	AB	R	H	PO	A	CHICAGO (A.)	AB	R	H	PO	A
Graney,lf	3	0	0	1	1	Leibold,rf	4	0	0	1	0
Chapman,ss	4	0	1	1	0	Weaver,3b	4	1	2	0	1
Speaker,cf	4	0	1	0	0	E.Collins,2b	4	0	1	2	3
Smith,rf	4	1	1	1	0	Jackson,lf	3	0	2	3	0
Gardner,3b	3	1	2	0	4	Felsch,cf	4	0	1	3	0
Wamb'ns,2b	3	0	0	5	3	Jourdan,1b	2	0	0	11	0
Johnston,1b	4	0	3	11	1	Risberg,s	3	0	0	3	6
O'Neill,c	4	0	1	6	3	Schalk,c	3	0	0	8	2
Coveleskie,p	2	0	0	0	4	Faber,p	3	0	0	0	4
aEvans	0	1	0	0	0						
bJamieson	0	0	0	0	0						
Total	32	3	9	27	18	Total	30	2	7	25	16

*One out when winning run scored.
a Ran for Johnston in ninth.
b Batted for Coveleskie in ninth.
Errors—Jourdan, Risberg.

Cleveland .....0 0 0 0 0 1 0 1 1—3
Chicago .....0 0 0 0 0 2 0 0 0—2

Two-base hits—Jackson, Weaver, E. Collins, Johnston. Three-base hit—Gardner. Stolen bases—Graney, Jackson. Sacrifice hits—Wambsganss, Jamieson. Double plays—Faber, Risberg and Jourdan; Wambsganss and Chapman. Left on bases—Chicago 4, Cleveland 8. Bases on balls—Off Faber 2, Coveleskie 2. Hit by pitcher—By Farber (Graney); Coveleskie (Jourdan). Struck out—By Faber 2, Coveleskie 3. Umpires—Messrs. Evans and Hildebrand. Time of game—1 hour 45 minutes.

INTERNATIONAL LEAGUE.
YESTERDAY'S RESULTS.
All games postponed—rain.

STANDING OF THE CLUBS.

	Won.	Lost.	P.C.
Toronto	4	0	1.000
Akron	3	1	.750
Rochester	3	1	.750
Buffalo	3	3	.500
Baltimore	2	3	.400
Jersey City	1	3	.250
Syracuse	1	3	.250
Reading	1	4	.200

WHERE THEY PLAY TODAY.
Rochester at Jersey City.
Akron at Syracuse.
Toronto at Baltimore.
Buffalo at Reading.

Baseball Today, Ebbett Field.
Brooklyn vs. ..ew York, 3:30 P. M.—Advt.

BASEBALL TODAY POLO GROUNDS,
3:30 P. M. Yankees vs. Washington.—Advt.

GARDNER CONQUERS WICKERS WITH CUE

Advances to Tie for First in Metropolitan Pocket Billiard Tournament.

STANDING OF PLAYERS IN POCKET TOURNEY.

Players.	W.	L.	H.R.	P.C.
C. E. Hurd	3	0	22	1000
G. Gardner	3	0	21	1000
M. Saltus	3	1	26	.750
R. H. Jenkins	2	2	16	.500
H. Foss	2	2	15	.500
C. H. Shongood, Jr.	1	2	15	.333
A. Wickers	1	3	14	.250
M. C. Howard	0	3	18	.000

Seldom has Gus Gardner been in better stroke than he was at the Broadway Billiard Academy last night. Playing Ardie Wickers in a match in the pocket billiard tournament for the metropolitan championship of the National Association of Amateur Billiard Players, Gardner cut loose with a brand of play that could not be denied, and, when the chalk dust had finally cleared away, it was discovered that Gardner had won by a score of 100 to 68—a more or less decisive trimming from any viewpoint.

The victory served to boost Gardner into a tie for first place with Charles E. Hurd. Each has won three games and lost none. Incidentally, Wickers, who had been tied with Charles H. Shongood, Jr., for fifth place, was dropped to seventh place in the standing and any hopes he may have entertained of eventually winning the title went a-glimmering.

Gardner gained a big working margin at the start of the game. At the end of the second frame the score stood 23 to 5 in his favor. He steadily increased this lead until, at the end of the sixth frame, he was leading by a score of 55 to 29, a margin of twenty-six balls.

Wickers succeeded in cutting down this lead by twelve balls. It was Wickers's best frame. He pocketed thirteen of the fourteen balls and the score stood 56 to 42 at the end of the frame. But it was only a flash in the pan so far as Wickers was concerned, and Gardner immediately spurted again, eventually winning by a margin of thirty-two balls.

Some idea of how consistently well Gardner played may be gleaned from the fact that in only two of the thirteen frames did Wickers succeed in getting the majority of the balls.

The score by frames follows:

G. Gardner—12 11 7 9 9 7 1 8 9 7 6 14 8. Total—100. High run, 15; scratches, 3.
A. Wickers—2 8 7 5 5 7 12 6 5 7 5 0. Total—68. High run, 18; scratches, 6.

RUNS A FAST HALF-MILE.

Reed Takes Yale Event in 1:59 2-5 Under Adverse Conditions.

Special to The New York Times.

NEW HAVEN, Conn., April 27.—In winning the half-mile in 1 minute 59 2-5 seconds, under adverse conditions of rain and a raw wind, Harvey Reed furnished the feature of Yale's Spring track meet. F. W. Hillis and E. W. Siemens pressed him to a blanket finish at the tape.

Lew Dudley's achievement in capturing the two-mile jaunt in 10 minutes 8 seconds in the teeth of the young gale was noteworthy, while Jack Wilson's mark of 4 minutes 44 4-5 seconds for the mile came after a brilliant finish. Sam Feldman, a novice, captured both sprints.

Totten Heffelfinger, after tripping over the last hurdle, barely saved first place in the furlong timber event, which he took in 27 3-5 seconds. He captured third in the high hurdle race. Captain Peavey Heffelfinger of the Yale team won the quarter-mile in 51 seconds.

CANN ENTERS PENTATHLON.

N. Y. U. Athlete in Three Other Events Also at Penn Meet.

Howard Cann, New York University's star all-around athlete, has entered the pentathlon to be held at Philadelphia in conjunction with the annual Penn Relay Carnival. Cann will also represent the Violet in three other events. He is entered in the shotput and the discus and javelin throws.

Paul Cortois, the freshman broad jumper, is another N. Y. U. athlete who will compete at the carnival. The relay team will comprise Captain Crowther, Allen, Cullin and Perelman.

C. C. N. Y. to Play Cathedral.

The City College baseball team will play the Cathedral nine at 3 o'clock tomorrow at the Lewisohn Stadium. Feigin will do the hurling for the home team with Krinsky at the receiving end. The City College team has won two of its three games this season, winning from Brooklyn Poly and N. Y. U.

Quartet from Middle West Has Good Chance at Penn

Experts who have been naming relay teams likely to defend American honors against the English two-mile team in the Penn games next Saturday afternoon have overlooked, apparently, the quartet which Ames College, the State agricultural institution of Iowa, possesses. This team, composed of Wolters, Higgins, Stone and Webb, last Saturday afternoon, in the Drake relays at Des Moines, Iowa, broke the tape in 7 minutes 58 1-5 seconds, just one-fifth of a second behind the world's record for the distance. The Ames quartet starts from the No. 11 lane in the race at Franklin Field. The Westerners will bear watching.

GERBER VICTOR IN CLOSE CUE MATCH

Defeats Burdette in Brooklyn Pocket Billiard Tourney—Renauld Also Wins.

STANDING I. BROOKLYN POCKET TOURNEY.

Player.	W.	L.	P.C.
A. Cristi	1	0	1000
F. W. Gerber	1	0	1000
J. Renauld	1	0	1000
J. J. Ahearn	0	1	.000
J. Mills	0	1	.000
S. B. Burdette	0	1	.000

With the conclusion of the first round of play in the first annual pocket billiard tournament being staged at the National Recreation Academy in Brooklyn three players are tied for the lead. They are Arthur Cristi, the one-armed player, Fred W. Gerber and J. Renauld. Each of the players have won one game and lost none. Two matches were played in the tourney yesterday afternoon and last evening. In the afternoon Gerber defeated Schuyler B. Burdette by a score of 100 to 89, and in the evening J. Renauld won from J. J. Ahearn 100 to 88.

Both matches were close enough to be interesting and in each instance the result was in doubt until the last frame. Especially was this true of the game between Gerber and Burdette. At the end of the seventh frame Gerber was prancing along in front with a lead of 48 balls. The score then stood 68 to 20 in favor of Gerber. Up to that time Burdette had experienced great difficulty with his stroke. He could not get going. But thereafter he found himself and at the end of the fourteenth frame had piled his cue to such good purpose that he was within three balls of Gerber. The score then was 92 to 89. But that was the end of his spurt, for Gerber pocketed the 8 balls he needed to win on his next turn at the table and clinched the game.

The match between Renauld and Ahearn was close but it was productive of no such sensational playing as the afternoon clash. The ultimate winner took the lead at the start and maintained a fairly sizable working margin throughout.

The scores by frames follows:

AFTERNOON GAME.

F. W. Gerber—14, 11, 9, 4, 18, 10, 10, 0, 4, 8, 0, 7, 7, 1, 8. Total, 100; high run, 14; scratches, 4.
S. B. Burdette—0, 3, 5, 10, 1, 4, 4, 14, 10, 8, 14, 7, 7, 13. Total, 89; high run, 10; scratches, 9.

EVENING GAME.

J. Renauld—0 9 8 7 7 10 10 10 1 8 2 12 3 4. Total—100. High Run, 11; scratches, 0.
J. J. Ahearn—5 5 0 7 7 4 4 4 18 6 12 2 11 2. Total—88. High run, 14; scratches, 0.

DOUBLES TEAMS IN OPENING TOURNEY

Leading Metropolitan Combinations to Enter Heights Tennis Event.

Chairman J. W. Mersereau of the committee in charge of the special open doubles tournament which begins next Saturday, May 1, at the University Heights Tennis Club, reports that entries for the event are coming in rapidly and that the draw promises to be considerably larger than last year, when a similar informal competition opened the outdoor season with great success. The winners of the first pair of cups offered by the club, Ichiya Kumagae and Harold Taylor, will scarcely appear in partnership again, but both are probable entries in new combinations. Vincent Richards and Allen Behr, Metropolitan and Manhattan doubles champions, who went to the final last year and were unable to play the deciding match, are likely to make another bid for the top honors of the season's début.

With the Church Cup trials taking place on Saturday at the West Side Tennis Club, it is possible that a number of the candidates for places on the New York City team will team up for the University Heights tournament and thus get some valuable additional practice for the later intercity competition. Richard Norris Williams, 2d, is to be in New York over the week-end and may decide to enter with his old partner of the Eastern championship, Watson M. Washburn. W. A. Campbell, Julian S. Myrick, W. J. Galion, the brothers Fred and Ralph Baggs, R. J. Gatcomb and S. E. Davenport are the other West Side possibilities.

Fred Anderson will enter with Ben Letson, former national boy champion, the same team having taken part in the indoor doubles. Frank Anderson is also a likely entry, although he has not yet picked his partner. The present holder of the boys' national honors indoors, Charles Wood, Jr., will appear in partnership with the veteran William M. Fischer of the home club, who has been coaching the youngster on his ground strokes.

Other strong combinations representing the University Heights organization will be E. J. Clapp and J. W. Mersereau, H. H. Manchester and John Whyte, Alfred Hammett and Embree Henderson, and Paul Martin and L. V. Robinson. The New York Tennis Club is likely to be represented by several pairs from its champion array, including J. R. Stainkampf and Carl Joliffe, Ingo Hartmann and Elliott Binzen, Leon Croley and Alex Iler, and S. R. McAllister and W. Dickson Cunningham. Dr. William Rosenbaum and Gerald Emerson, semi-finalists last year, will probably enter again, while the Hoboken Club with Van Vliet, S. V. Brubans and other stars, is fairly sure to send a team across the river.

Entries close with J. W. Mersereau on Friday evening at his home, 2,473 De Voe Terrace, New York, play beginning early Saturday afternoon. The clay courts of the University Heights Tennis Club are already in surprisingly good condition.

CARPENTIER TO BE BUSY.

Starts on Tour Sunday — Curley Hopes to Get Big Bout.

Ike Dorgan has joined the forces connected with the tour of Georges Carpentier, the French boxer. Dorgan left the city yesterday for Pittsburgh, where the tour will begin on Monday evening. Carpentier, accompanied by Manager Descamps and party, will leave the Pennsylvania Station Sunday night at 11:30 for the first leg of the tour. Before he embarks the European champion will make his début in America in ring attire at the Seventy-first Regiment Armory. On that special occasion Carpentier will be the leading attraction at a benefit for the construction of a building for the Navy Club. The Navy Drive will last all week and will be encouraged by the presence of the entire Atlantic fleet, which will anchor in the Hudson.

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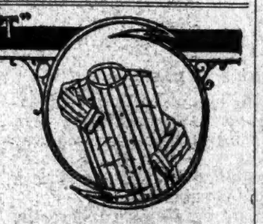

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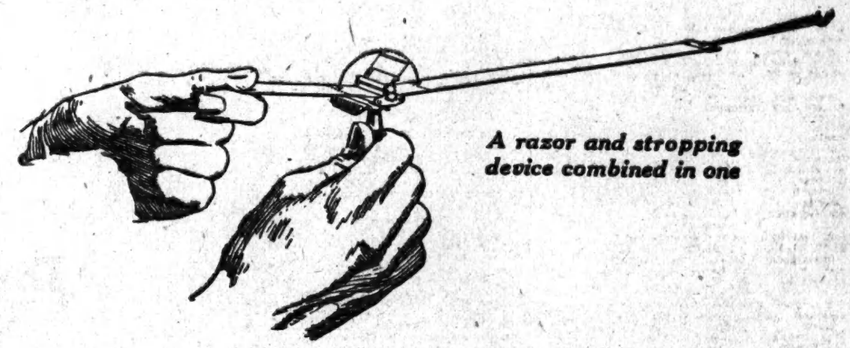

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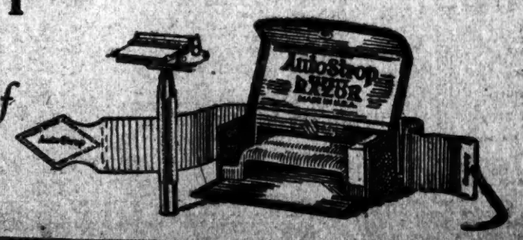

CAREFUL, WAR PENNANT AND WILDAIR WIN FEATURE RACES AT THE HAVRE DE GRACE COURSE

CAREFUL CAPTURES ABERDEEN STAKES

Two-Year-Old Filly Registers Third Straight Victory of the Spring Racing Campaign.

SIR BARTON DISAPPOINTS

Is Odds-On Favorite, but Finishes a Poor Third to Wildair and Bolster in Marathon Purse.

HAVRE DE GRACE, Md., April 27.—Careful, the first real sensation among the season's new crop of two-year-olds, scored her third successive victory since first facing the barrier by capturing the $5,000 Aberdeen Stakes at four and a half furlongs. This Wrack-Mindful filly defeated Commander Ross's Intrigante by two lengths, while the winner's stablemate, Superwoman, was third.

While this was the feature of the day, the real shock of the rainy afternoon came in the Marathon Purse when Sir Barton trailed in a bad last in a field of but three starters over the mile and a sixteenth route, taking the mud of H. P. Whitney's Wildair and G. W. Forman's Bolster. A steady rain had made the track heavy with mud, and upsets in the form were in order.

The Aberdeen States attracted seven of the fourteen originally named for it, and was a good test for the juveniles. Careful won with almost as much ease as she had enjoyed in her other successes. She set the pace all the way and was never in danger at any time. The most striking feature about her performance was that she ran just as well in the mud as she had run over a fast track a few days ago, and carried 119 pounds.

Breaking quickly, Careful rushed to the front and was soon nearly two lengths in front of Intrigante, which followed the pace all the way and proved to be much the best of the others. Kelsay took the leader to the outside at the turn in order to avoid the heaviest part of the going near the rail, but as he made the turn into the stretch he had to mount cut over sharply toward the inner rail, and in doing so cut off Intrigante, which was endeavoring to come through on the inside. Sande was forced to take up with the Roas colt and go to the outside. Careful was too far in front to collide with the Ross horses, and the incident probably had no effect on the result. Superwoman was quite a distance back at the time and Intrigante beat her home by five lengths.

To say that the defeat of Sir Barton was a surprise is to put it mildly. He was a 3 to 5 choice in this small field, as his last race has made it appear he was again at the top of his form. However, he showed today that he is not ready for a test over a distance of ground. He had his speed for six furlongs and then tired so badly that he ceased to be a contender.

Wildair led all the way, but for the first half mile closely attended by Sir Barton, which appeared to be able to go to the front when he pleased. Wildair made no great effort until the head of the stretch was reached, when he went a trifle wide, and as he did so Bolster shot through on the inside and came up so close that Wildair had to be ridden hard to hold the victory by a nose. Sir Barton swung wide at the turn, and in the final furlong tired so badly that he was beaten four lengths for the place.

The Fort McHenry Purse, like other events on the card, suffered from withdrawals because of the muddy track and only four went to the post. The race went to J. K. L. Ross's War Pennant, which won handily from Old Rosebud, with Quietude third, two lengths in front of Ultima Thule. Old Rosebud showed some of his old-time speed in the early part of this six-furlong dash but tired in the stretch, and War Pennant was able to move up when Sande was ready to make a move. The other two were raced out early in the contest.

The summaries:

FIRST RACE.

For maiden two-year-olds; purse $1,200. Four and a half furlongs.

Horse.	Wt.	Jockey.	Odds.	Fin.
Some Baby	116	Kummer	17-10	1¹
Night Raider	116	Haynes	6-5	2²
M. A. Noonan	116	Rodriguez	47-1	3dis
W. T. Grieves	118	McAtee	26-1	4
Moon Glow	113	Troxler	17-2	5
Bloomington	116	Myers	135-1	6
Toreador	116	Kelsay	13-1	7

Time—0:55 2-5.

$2 mutuels paid: Some Baby $5.40, $2.50, $2.50; Night Raider $2.80, $2.50; Martin A. Noonan $5.70.

Start good; won cleverly; place easily. Some Baby, b. c., by Theo Cook—Bombi; owned by Ral Parr and trained by W. Garth.

SECOND RACE.

For three-year-olds and upward; purse $1,200. Six furlongs.

Horse.	Wt.	Jockey.	Odds.	Fin.
Resist	105	Dishmon	100-20	1¹
Redland	113	Butwell	9-5	2h
Onice	105	Burke	14-5	3dis
Marmite	113	McAtee	7-1	4
A. Alexander	108	Whittington	8-1	5
General	113	Rodriguez	20-1	6
Tarquato II	110	Haynes	10-1	7
Lobella	105	Mason	75-1	8
Sir Galahad	110	Dawson	197-1	9

Time—1:15 2-5.

$2 mutuels paid: Resist $18.90, $8.90, $4.70; Redland $4, $2.80; Onice $2.80.

Start good; won easily; place driving; Resist, b. f., by Ballot—Gold; owned and trained by J. W. May.

THIRD RACE.

The Fort McHenry Purse; for four-year-olds and upward; purse $1,200. Six furlongs.

Horse.	Wt.	Jockey.	Odds.	Fin.
War Pennant	105½	Sande	7-10	1¹¼
Old Rosebud	110	McCabe	17-5	2²
Quietude	110	Rodriguez	7-1	3²
Ultima Thule	112	Walls	7-1	4

Time—1:14 1-5.

$2 mutuels paid: War Pennant $3.40, $2.40; Old Rosebud, $3.

Start good; won easily; place same. War Pennant, b. c., by Jim Gaffney—Maltha; owned by J. K. L. Ross and trained by H. G. Bedwell.

FOURTH RACE.

The Aberdeen Stakes; for two-year-olds; $5,000 added. Four and a half furlongs.

Horse.	Wt.	Jockey.	Odds.	Fin.
*Careful	119	Kelsay	11-20	1¹
Intrigante	113	Sande	53-10	2²
*Superwoman	113	Haynes	11-20	3h
Alcatraz	119	Williams	16-1	4
Mogens	119	Troxler	37-2	5
Fallacy	113	Fairbrother	17-1	6
Gimme	116	Kummer	9-1	7

*Coupled.

Time—0:54 2-5.

$2 mutuels paid: Careful (entry) $3.10, $2.20, $2.40; Intrigante $3.40, $3.80.

Start good; won easily; place same. Careful, b. f., by Wrack—Mindful; owned by W. J. Salmon and trained by E. Wayland.

FIFTH RACE.

The Marathon Handicap, for three-year-olds and upward; $2,000 added. One mile and a sixteenth.

Horse.	Wt.	Jockey.	Odds.	Fin.
Wildair	110	Haynes	17-4	1nk
Bolster	108	Burke	79-10	2¹
Sir Barton	135	Sande	8-10	3

Time—1:49.

$2 mutuels paid: Wildair $10.50.

Start good; won handily; place easily. Wildair, b. c., by Broomstick—Verdure; owned by H. P. Whitney and trained by S. A. Clopton.

SIXTH RACE.

For four-year-olds and upward; purse $1,200. One mile and seventy yards.

Horse.	Wt.	Jockey.	Odds.	Fin.
Freemantle	105	Pater	49-10	1¹
Lord Herbert	102	Morris	8-1	2¹½
Brother MacLean	102	Hunt	25-6	3ª
Jean of Arc	102	McAtee	12-1	4
Antoinette	103	Heupel	21-1	5
Ballast	103	Burke	13-10	6
Leinster	102	Dawson	145-1	7

Time—1:49.

$2 mutuels paid: Freemantle $11.80, $4.90, $3.20; Lord Herbert $5.30, $3.80; Brother MacLean $4.

Start good; won driving; place same. Freemantle, ch. h., by Freelance—Felaine; owned and trained by F. Berghsman.

SEVENTH RACE.

For three-year-olds and upward; purse $1,200. One mile and a sixteenth.

Horse.	Wt.	Jockey.	Odds.	Fin.
Edith K.	91	Hunt	87-20	1¹
Arbitrator	111	Burke	4-1	2²
Say When	103	Wessler	5-2	3nk
Juanita III	103	Pater	12-1	4
Nebraska	116	McAtee	12-2	5
Omenie	112	Taylor	68-1	6
L. M. Miller	116	Butwell	33-2	7
*Margaret N	102	Tryon	50-1	8
*Senator Broder'k	112	Smallman	50-1	9
Garbage	112	Haynes	40-1	10
*White Haven	103	Heupel	50-1	11

*Field.

Time—1:53 2-5.

$2 mutuels paid: Edith K. $7.70, $3.80, $2.70; Arbitrator $4.40, $2.70; Say When $3.70.

Start good; won easily; place same. Edith K., b. f., by Ormendale—Mamie Worth; owned and trained by C. Buxton.

Weather, raining; track muddy.

Prince Palatine Is Sold to E. F. Sims for $250,000

LOUISVILLE, Ky., April 27.—Edward F. Sims, moving spirit in the racing stable campaigned under the name of J. W. McClelland, has completed a deal for the purchase of the thoroughbred stallion Prince Palatine for $250,000, according to a special telegram from Lexington, Ky., and printed in Louisville newspapers today. Prince Palatine is the sire of Donaconna and Prince Pal, which are among the leading Kentucky Derby candidates, and other horses of note in America and Great Britain. He is now in England and will be brought to Mr. Sims's farm near Paris, Ky.

KINNOUL DEFEATS ON WATCH HANDILY

Derby Candidate Gets Setback on Lexington Track—Clintonville Is Winner.

LEXINGTON, Ky., April 27.—Some of the most highly esteemed of the Derby candidates are not faring well in their tests for the big race. Close upon the heels of the first showing of Prince Pal, which gained a victory only through a disqualification, came the defeat this afternoon of George W. Loft's On Watch in the Leonard Hotel Handicap, a six-furlong sprint in which the Loft colt made his first public appearance. On Watch was forced to bow to the superior mud-running ability of W. M. Jefford's Kinnoul. Regalo was third in a field of five.

It is true that the Loft hopes are placed on Donnacona rather than On Watch, but the latter has been regarded all along as a particularly good mudder and should have been at home on today's track. His workouts have not been satisfactory, on the whole, as he has refused to extend himself except when the fancy moved him, and he did not show speed today until entering the stretch. Kinnoul had set the pace all the way and was too far in front to be caught. The others were never contenders after the first three furlongs.

The real feature of the day was the Ashland Stakes at one mile, for three-year-old fillies, which was captured by Clintonville. She took the measure of Cotton Blossom and Cobwebs in a stirring finish, winning by only a head while Cotton Blossom was second by only a nose.

The summaries:

FIRST RACE—For four-year-olds and upward, claiming; purse $700; one mile and a sixteenth. Pollu, 115 pounds (Lyke), $9.20, $5.10, $3.30, first; Corydon, 110 (Wilson), $4.70, $3.40, second; Bond, 110 (Kennedy), $3.80, third. Time—1:52 4-5. Counterbalance, Philistine, The Gallant, Emanant and Leo L. also ran.

SECOND RACE—For two-year-old maiden colts and geldings, purse $800; four furlongs; smoke screen, 112 pounds (Ensor), $9, $3, $2.80, first; Gangway, 112 (Robinson), $2.70, $2.30, second; Judge Budrow, 112 (Lunsford), $2.80, third. Time—0:49 4-5. Hazel II., Capon, Tom Roach, The Englishman, Few Aces also ran.

THIRD RACE—For three-year-olds and upward, purse $800; six furlongs. Lady Luxury, 118 pounds (Taylor), $9.30, $5.10, $3.60, first; Meloria, 109 (Murray), $11.10, $5.40, second; Patches, 105 (Robinson), $4.40, third. Time—1:16 3-5. Jim Hastings, Minute Man, Lady Rachel, Wild Flower, War Fire and Chisia also ran.

FOURTH RACE—The Leonard Hotel Handicap, for three-year-olds and upward; six furlongs. Kinnoul 112 pounds (Ensor), $6.50, $3.10, $2.30, first; On Watch, 112 (Barrett), $3.40, $2.30, second; Regalo, 107 (Hanover), $2.80, third. Time—1:15 3-5. Mickey Moore and Skiles Knob also ran.

FIFTH RACE—The Ashland, for three-year-old fillies, $3,000 added; one mile. Clintonville, 121 pounds (Warrington), $14.20, $7.50, $4.80, first; Cotton Blossom, 121 (Ensor), $5.20, $3.70, second; Cobwebs, 121 (Hanover), $6.70, third. Time—1:46 2-5. Homely, Mlle. Dazie, Alula, Eyes of Youth and Drumfire also ran.

SIXTH RACE—For four-year-olds and upward; one mile and a sixteenth. Ponderosa, 115 pounds (Pitz), $49.40, $19.80, $6.40, first; Iwiniwin, 110 (Pierce), $6.80, $4.70, second; Bombast, 115 (Warrington), $3.20, third. Time—1:53 1-5. Sam McMeekin, Harry Shaw, Timothy J. Hogan and Tom Saunders also ran.

SEVENTH RACE—For three-year-olds; one mile and a sixteenth. Keep, 108 pounds (Carmody), $4.70, $3.50 and $2.30, first; Precious Pearl, 99 (Kennedy), $12.30, $6, second; Warlike, 111 (Smith), $3.50, third. Time—1:53 4-5. Convoy, Cortlandt and Hester also ran.

Weather cloudy, track heavy.

LEXINGTON ENTRIES.

FIRST RACE—Purse $700; claiming; for three-year-olds and upward; six furlongs. Viola Park 96 pounds, Spectacular Girl 96, Sherry 96, Talisman 96, *Job Thayer 112, Lady Katherine 112, Sir John Vergne 115, Louis Lou 115, Sparkler 117.

SECOND RACE—Purse $800; for two-year-olds; maiden fillies; four furlongs. Anunda 112 pounds, Quick View 112, Niobe, 112, Myrtle Moore 112, Four Leaf 112, Pearl 112.

THIRD RACE—Purse $700; claiming; for three-year-olds and upward; six furlongs. *Peggy C. 96 pounds, Precious Pearl 96, Spice Bush 101, Lieutenant Perkins 105, *Lillian G. 105, Ndio 112, Tioacey 115, Squealer 117, Billy Joe 117, Rafferty 117.

FOURTH RACE—Purse $800; for two-year-old maiden fillies; four furlongs. Rose of Horron 112 pounds, Johns Umma 112, Seraphine 112, Last Rose 112, Helium 112, Skiptonelou 112, Miss Holland 112.

FIFTH RACE—Purse $800; claiming; for two-year-olds; four furlongs. *Blemished 100 pounds, *Miss Dora 101, Undine 106, Planet 106, Tawasentha 109, Jetsam 109, All in Black 116.

SIXTH RACE—Purse $1,000; the Nicholasville; for four-year-olds and upward; one mile and a sixteenth. Claquer 106 pounds, Game Cock 106, General Haig 111, Sands of Pleasure 111, Woodtrap 111.

SEVENTH RACE—Purse $800; claiming; for four-year-olds and upward; one mile. Becky 107 pounds, Ruth Strickland 107, *H. C. Basch 107, *Duke of Devonshire 110, *Red Start 110, H. C. Anderson 112, Sammy Boy 112.

*Apprentice allowance claimed.

Weather cloudy; track heavy.

HAVRE DE GRACE ENTRIES.

FIRST RACE—The Harford Juvenile Purse, for two-year-olds; four and a half furlongs. Bodansky 114 pounds, Eye Opener 111, Fernwood 111, Some Baby 108, Inglecrest 108, Peerage 108, Hope Princess 108.

SECOND RACE—Claiming, for four-year-olds and upward; six furlongs. General 118, Poultney 116, The Masquerader 114, Propaganda 112, Ting-a-Ling 117, Back Bay 118, Lariat 111, Bellringer 108, Sunrose 104.

THIRD RACE—The Candidate Handicap, for three-year-olds; one mile. John F. Grier 126 pounds, Upset 125, Dr. Clark 120, Herron 114, Faisan Dore 111, My Laddie 111, Sagamore 105, St. Allan 104.

FOURTH RACE—The Havre de Grace Consolation Handicap, for three-year-olds and upward; one mile and seventy yards. John F. Grier 126 pounds, Upset 124, Bondage 122, War Pennant 122, Faisan Dore 112, Cromwell 120, War Mask 116, Clean Gone 111, Duke John 110, Tetley 106, Tailor-Maid 103.

FIFTH RACE—The Lone Star Purse, for three-year-olds and upward; one mile. Soldat de Verdun 116 pounds, Ettahe 116, Weisman's Folly 113, War Machine 110, Hong Kong 106, Romeo 104, Frank Monroe 104, Translate 101, Cock o' the Roost 98, Sylphe 11, 96, The Wit 98, Penelope 90.

SIXTH RACE—Claiming, for three-year-olds and upward; one mile and a sixteenth. Weisman's Folly 115, Foreground 115, Romeo 109, The Desert 109, Vete 108, Crystal Ford 110, Tantalus 107, Soldat de Verdun 104, Thistledon 104, Frank Monroe 104, Waukeag 104.

SEVENTH RACE—Claiming, for three-year-olds and upward; one mile and a sixteenth. Verity 115 pounds, Bozart 113, Kenisis 108, Short Change 101, Le Blend 108, Goldcrest Boy 113, Kilkenny 111, Ben Hampson 106, Corson 108, Grumpsall 106, Lucius 108, Sky Pilot 108, Edith Baumann 103, Relay 103, Bob Baker 105, Ricochet 85. Also eligible: Capital City 111, Alma B. 110, Waterproof 111, Charles Francis 113.

Weather, raining; track heavy.

Clear Thought and Vigorous Frame.

A healthy mind and a healthy body acquired by the system made popular by Arthur McGovern at his Gymnasium, 5 West 60th Street. Exercises and sports among splendid surroundings. Equipment unsurpassed. Telephone Columbus [illegible] 9100.—Adv.

MILITARY NIGHT IS HORSE SHOW DEBUT

New York's Spring Exhibition Opens at Durland's with Well Over 500 Entries.

With more than 500 entries in all classes, including many of the most prominent horses in the East, the twenty-fifth annual New York Spring horse show opened last night at Durland's Riding Academy. To judge from the first evening's program, the annual exhibition promises to continue the successful standard set last week by the Brooklyn horse show, which inaugurated the Spring and Summer seasons.

A serious fall marred the competition in the final event, a jumping class for officers. Lieut. Marvin Young Bell, riding All Aglow, the bay mare of the Lakewood Stables, was the victim of the mishap, which for a moment threatened to be fatal. While clearing the bars, the horse broke through the fence and Lieut. Bell was catapulted over his charger's head. The horse in his mad rush stumbled and fell on the prostrate rider, who was unconscious when attendants reached him. He was carried out of the ring and after an examination he was found to be none the worse for the fall, although he was badly bruised and shaken up.

Like the Brooklyn exhibition, the judging of the classes at Durland's will be spread over four nights, closing on Friday evening. Thirty-eight classes will be judged, not including the three matches of the polo tournament, one of the novel features of the New York show. The heavy predominance of harness events that marked the Brooklyn show is conspicuously missing in the second exhibition of the Spring. They are confined to three classes for ponies.

Lieut. Gen. Robert Lee Bullard, commander of the Department of the East, U. S. A., who was to have been the guest of honor at the opening night, was unavoidably detained and failed to make his appearance. His presence was to have been one of the features of Military Night, as the opening night had been termed in his honor. There was a liberal sprinkling of uniforms, however, in the crowd, and the military nature of the exhibition was supplied by a class for officers' chargers, a polo game in which the West Point team met the Durland's Foxhunters, and three jumpers classes, one of them for horses ridden by officers.

Spirited Exhibition of Jumping.

The first event of all, the customary and well-nigh traditional jumping, was a decisive victory for The Devil, a dashing, spirited black gelding owned by M. Y. Bell. The winning horse cleared the bars with speed and sureness and showed nearly flawless form in its leaps. The redoubtable Sandy, Michael J. Devaney's bay gelding, which cut such a wide swath in the Brooklyn show last week, was one of The Devil's victims. Other well-known entries were Miss Lida L. Fleitman's Golden Duck, Michelle S. Newborg's Killarney Jim, Joy D. Madden's Gaylight, and Harvey S. Ladew's Gaylight.

Second honors went to Dixie, a bay mare entered by Charles D. Lanier. Gaylight was third, and Sandy trailed in fourth place.

O. J. Gude's Gray Boy was the winner of the officers' chargers class, the chief military event of the first evening. The class was open to all nations and all branches of the service, and uniformed officers sat in the saddle. The only horse to win two blues in the evening was Grand Parade, a gray gelding owned by Mrs. Leslie E. Keiffer. This entry carried off the honors in both the novice and heavy saddle classes, in the latter scoring a victory over Thus, the brown gelding that won the heavy harness championship in the Brooklyn show

West Pointers Beaten.

The polo game, which was the most novel feature of the first evening and attracted much popular attention, was a disaster for the West Point aggregation, which lost, 14½ to 10. The cadets entered the battle with a five-point handicap in their favor against the Foxhunters, but were unable to check the rising tide against them. In the first half the Foxhunters began the battle with a rush, and soon deadlocked the score at 5 each, the cadets' handicap advantage being wiped out by some clever and concerted work on the part of the New Yorkers.

In the last few minutes of the clash, however, the West Point mallet swingers massed their forces and swung into a two-point lead. The half ended in the visiting team's favor, 8 to 6½. The second period, however, saw the Foxhunters carrying away all the honors. The line-up for the polo match follows:

FOXHUNTERS.		WEST POINT.	
1—M. Phillips	2	1—Capt. Rafferty	3
2—A. W. Kinny	7	2—Capt. Anderson	3
3—Herbert Winn	6	3—Capt. Brown	—
Total	15	Total	10

Goals—Foxhunters: Winn (9), Kinny (6). Allowed by handicap 0. Foul by Phillips (goal penalty). Total, 14½. West Point: Rafferty, Anderson (2), Brown (2). Allowed by handicap 5. Total, 10. Referee—Earl W. Hopping.

The awards were:

Class 44—Jumpers, over 4 feet 3 inches—First, The Devil, blk. g., owned by M. Y. Bell; second, Dixie, b. m., owned by Charles D. Lanier; third, Gaylight, b. g., owned by Harvey S. Ladew; fourth, Sandy, b. g., owned by Michael J. Devaney.

Class 30—Novice Saddle Horses, over 14.2 hands and under 15.2 hands—First, Gwydyr Rose, ch. m., owned by Miss Janice Liggett; second, Nightie Night, blk. m., owned by Lakewood Stables; third, Water Boy, gr. g., owned by White Oak Stock Farm; fourth, Matt's Peavine, ch. g., owned by C. R. McDonald.

Class 31—Novice Saddle Horses, 15.2 hands or over—First, Grand Parade, gr. g., owned by Mrs. Leslie E. Keiffer; second, Thistle Down, gr. m., owned by Sequatogue Farm; third, First Mate, b. g., owned by J. B. Linerd; fourth, General Pershing, ch. g., owned by Samuel Keller Jacobs.

Class 46—Triple Bar Jump—First, All Aglow, b. m., owned by Lakewood Stables; second, W. J. P., b. g., owned by Charles E. Butler; third, Wolverine, br. g., owned by Lunsford P. Yandell; fourth, H. B. Walmsley.

Class 24, Women's Saddle Horses, under 15.2 hands—First, Checkmate, b. g., owner, Frederick D. MacKay; second, Allah, ch. g., owner, Miss Clara S. Peck; third, Bit o' Glory, b. m., owner, Miss Helen Moller; fourth, Water Boy, gr. g., owner, White Oak Stock Farm.

Class 32, Officers' Chargers—First, Gray Boy, gr. g., owner, O. J. Gude; second, Broadrun, br. g., owner, N. J. Hean; third, Hottentot, b. g., owner, Lincoln G. Valentine; fourth, General Pershing, ch. g., owner, Samuel Keller Jacobs.

Class 14, Single Harness Ponies, exceeding 13.1 hands and not over 14.2—First, Hamilton Flame, b. g., owner, Mrs. F. P. Garvan; second, Hamilton Dianthus, b. g., same owner; third, Tissington Belle, br. m., same owner; fourth, Oxford Prince, m. s., owner, Samuel M. Kaplan.

Class 22, Saddle Horses, over 15.2 hands—First, Grand Parade, gr. g., owner, Mrs. Leslie E. Keiffer; second, Thus, br. g., owner, Miss Alice A. Dodsworth; third, Prince Edward, br. g., owner, Miss Miriam Audrey Levy; fourth, Jack Straw, b. g., owner, Mrs. Philip Schleussner.

Class 45, Jumping, for Officers—First, September Morn, b. m., owner, Squadron A, Cavalry; second, Sandy, b. g., owner, Michael J. Devaney; third, W. J. P., b. g., owner, Charles E. Butler; fourth, The Devil, br. g., owner, M. Y. Bell.

Harvard Athletes for Relays.

CAMBRIDGE, Mass., April 27.—Five Harvard track and field athletes were selected today to compete in the University of Pennsylvania relay carnival on Friday and Saturday. Captain Dennis O'Connell, Bayard Wharton, William H. Goodwin and Edward Gourdin will run in the medley and one-mile relay races, and Gourdin and Robert Harwood will compete in the field events.

To Lend Deadwood Coach to International Horse Show

CONCORD, N. H., April 27.—A cablegram was sent to London today offering to lend to the International Horse Show to be held in June a duplicate of the famous Deadwood coaches common in the West many years ago, and exhibited more recently by the late Colonel William F. Cody (Buffalo Bill). The offer was in response to an advertisement printed in London papers. The coach here, which is owned by the original makers, is believed to be the only one of its kind now available.

KELLY MAY ENTER DIAMOND SCULLS

Will Join Dr. Withington in Thames Event if English Authorities Consent.

America is likely to have two representatives in the famous Diamond Sculls on the Thames River, England, on July 1, if the plans of Jack Kelly, holder of the national single sculls title, are successful. It has already been announced that Dr. Paul Withington, the former Harvard oarsman, would row in the Henley event, Dr. Withington having resigned from the Union Boat Club eight of Boston in order to train for the race. On the heels of this announcement comes a statement from Kelly that he also will make every effort to enter the famous single sculls event.

The Vesper Boat Club oarsman has already applied to the Board of Stewards of the American Rowing Association for approval. The application of the champion, Kelly, has been virtually passed upon and granted, according to John Arthur Brown, Secretary of the A. R. A. Only two stewards, Dr. Duncan Spaeth of Princeton and Charles Halsted Mapes of Columbia, have yet to vote on the matter, and it is believed that they will not stand in the way of the Philadelphia oarsman's plans.

Dr. Withington's action in entering the Diamond Sculls was based on the belief, according to advices from Boston, that Kelly would prefer to try for the Olympics rather than the Diamond Sculls. But the Vesper man has come out with the flat statement to the contrary.

"I would rather row in the Diamond Sculls than in the Olympics," Kelly said recently, "but before I can row in the English race the approval of the American and English rowing authorities is necessary. It will probably be two weeks before the latter reach their decision.

"It is by no means certain that the English authorities will accept me. In 1902 a Vesper crew rowed on the Thames and violated so many rules that they resolved that they would never permit a Vesper oarsman to row there again. Of course, it is foolish that any such reason as that should bar me, but it is possible.

"The Diamond Sculls are to be held on July 1, and if I row in them I will have to leave here probably on the 12th or 13th of June. I could just about get back to this country in time for the Olympic trials at Worcester, Mass., in conjunction with the National Regatta on July 24. But I would not want to go over again for the Olympics. However, if I am not accepted for the Diamond Sculls, I will make every effort to earn a place on the American Olympic team."

Kelly is scheduled to row in the single sculls race in the Harlem River Memorial Day Regatta on May 31, and he will also take part in the American Henley on the Schuylkill, May 29. In the latter he will row in the singles and also in the doubles, with Paul Costello, a clubmate, as partner.

RACING TAX IS LOWERED.

Action Taken in Canada Through Representation of Owners.

TORONTO, April 27.—Peter Smith, provincial treasurer, has announced that the proposed $10,000 tax on clubs conducting horse races over mile courses will be reduced to $7,500 and the tax on half mile courses will be cut to $2,500 from $5,000.

This action was brought about by representations of various race track owners who declared that the taxes as originally proposed were prohibitive.

Lapham to Head Boston A. A.

BOSTON, April 27.—Henry G. Lapham, former Yale athlete, was elected President of the Boston Athletic Association tonight.

BREWSTER DROPPED FROM ITHACA CREW

Courtney Takes Drastic Action Because of Infraction of Training Rules.

ITHACA, N. Y., April 27.—For serious infractions of the training rules, Coach Charles E. Courtney today dropped E. R. Brewster, one of his best oarsmen, from the heavy 'Varsity eight, removed him from the training table and told him never to come to the boat house again. This drastic action by the old man followed his discovery that Brewster, for weeks stroke oar and recently No. 4 in the heavy 'Varsity eight, had been keeping late hours and smoking, both of which actions are taboo under the Courtney system of training.

Courtney put the matter up to Brewster, and the latter admitted that he had not been training. His dismissal followed. The heavy 'Varsity eight has been a disappointment to Courtney, though he considered it a crew of great possibilities. For weeks things have not been going right with this crew, and it has almost invariably been beaten by the lighter 'Varsity and the two freshman eights.

Courtney could not determine what the trouble was until he learned of Brewster's conduct. The old man is conducting an investigation to determine how many of Brewster's fellow oarsmen knew what was going on. When this is completed, further developments may follow. In the meanwhile, Knights 'Varsity eight is almost sure to row against Yale and Princeton on May 15 and against Harvard at Ithaca, May 22.

WEATHER AGAINST TIGERS.

Princeton Crew Needs Work in Preparation for Saturday Regatta.

Special to The New York Times.

PRINCETON, N. J., April 27.—Unfavorable conditions continue to prevail here, but J. Duncan Spaeth, director of rowing at Princeton, is keeping his 'Varsity and freshman crews on the go in spite of it. But two more days of rowing on home waters remain before the oarsmen entrain for Boston to compete against Harvard and Pennsylvania Saturday next, and all hands are hoping hard for a boiling sun and no breeze, in order that the final workouts may be as beneficial as possible.

Roger Tamont, the injured Captain of the Tiger eight, will make the trip to Cambridge with his men, but he will not take part in the regatta. Since the final seating of the 'Varsity was made last week, Cresswell has been at stroke and the coach has been paying special attention to him. Most of the work done at the past few sessions has been on mileage, to enable the men to become accustomed to the new seating.

An important factor from a Princeton standpoint will be Fritz Rosenbaum, the New York boy, whose work at coxswain, first on his freshman eight and for the last three years on the 'Varsity, has been conspicuous. Rosenbaum is as able a strategist as ever wore a megaphone in an Orange and Black shell.

BOSTON EIGHTS SHAKEN UP.

Shift in Union Boat Club Crew—Harvard Rowing Order Unchanged.

Special to The New York Times.

CAMBRIDGE, Mass., April 27.—Coach Robert Herrick of the Union Boat Club eight, after having watched his second crew defeat the first shell four successive afternoons, shook up the two crews this afternoon in preparation for Saturday's regatta at Annapolis. Charley Lund, who stroked the eight which won the English Challenge Cup for Harvard several years ago, was dropped to the second crew, with Fred Whitman, Harvard's 'Varsity Captain last season. Sam Lothrop was promoted to stroke and John Linder also came from the second crew, displacing Jeffries at seven. Bart Harwood, who has been rowing six, was shifted to four.

Coach Herrick is preparing the crew for a visit to the English Henley, which will be made if the crew shows up well at the American Henley. The Union Boat Club has also decided to sponsor the Harvard crew, which will compete at the national regatta for the privilege of representing the United States at the Olympics.

The Harvard 'Varsity rowing order was unchanged today. Coach Haines, however, granted the second and freshman crews the afternoon off. Pennsylvania will arrive in Cambridge Thursday morning and Princeton is due a few hours later. Both will be quartered at the Weld boathouse until Saturday's races.

Golfers Find Extra Hazard in Form of Burning Airplane

Special to The New York Times.

NEWARK, N. J., April 27.—Golfers competing in the first of the Newark Automobile Trade Association's monthly one-day tournaments had an unscheduled thrill at the Essex County Country Club in West Orange, when an aviator in a mail plane made a forced landing in a tree just off the third green. None of the golfers was hurt and the pilot also escaped injury. His machine was burned, and scorched money, including many 25-cent coins, was scattered about the links from the spilled mail pouches.

SHOOTING CLASSIC AT MANY TOURNEYS

Announce List of Big Events in East at Which "Maplewood 100" Will Be Held.

Announcement has been made of the different trapshooting tournaments at which the famous "Maplewood 100" will be shot during the season of 1920. This event that occasioned so much comment and interest two years ago is being revived this season and will be shot at all of the leading tournaments held in the East. It was introduced for the first time this year at the Boston Athletic Association event held at Boston on April 19, and fourteen other tournaments have been awarded the feature as follows:

Tournament.	Place.	Date.
*Maryland	Baltimore	April 30
*New York	Travers Island	May 5
N. Y. A. C.	Travers Island	May 7
*New Jersey	Philipsburg	May 13
Lakewood	Lakewood	May 29
*Rhode Island	Providence	June 1
*Delaware	Wilmington	June 4
Quaker City	Philadelphia	June 5
*Pennsylvania	Harrisburg	June 8
*Connecticut	Hartford	June 11
*Massachus'tts	Quincy	June 17
*Vermont	Burlington	June 23
*N. Hampshire	Portsmouth	June 25
Maplewood	Maplewood	July 1

*State championships.

In each of the above shoots 100 targets will be specified on the programs as the "Maplewood 100," and each winner of these events will receive a gold medal and be eligible to shoot at the Maplewood championship at Maplewood, N. H., on July 4.

When the Maplewood championship was decided in 1918 it was won by Lou F. Curtis of the Boston A. A. with a perfect score—100 straight. The winner receives a diamond gold medal.

TITLE MATCH IN ST. LOUIS.

Ben Millers and Fore River Will Settle Soccer Laurels on May 9.

Special to The New York Times.

ST. LOUIS, April 27.—Winton E. Barker, President of the St. Louis Soccer League, today announced that the national governing body had awarded the final match for the championship of the United States to St. Louis, to be played May 9. The opposing teams in the soccer final will be the Ben Millers of St. Louis and the Fore River eleven of Quincy, Mass.

The field on which the match will be played has not been announced. Barker stated that he thought there was a chance that an arrangement might be made to play the contest as a double-header with the Cardinals-Cincinnati baseball game at Cardinal Field. Such an arrangement was once entered into when the Pilgrims played here many years ago.

In advancing to the final, the Ben Millers eliminated three out-of-town opponents and two local teams. This season was the first time St. Louis had competed in the official series for the soccer championship.

P. G. A. COMMITTEE NAMED.

Sargent, Frotheringham and Hagen to Confer on Golf Rules.

President John B. Mackie of the Professional Golfers' Association, last night announced the committee from the association to attend the conference of the United States Rules Committee, on proposed changes in rules, to be held on Friday at Delmonico's. The professional golfers named to attend the conference are George Sargent, George Frotheringham and Walter Hagen.

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Efficient Organization developed during 32 years of manufacturing enables Maibohm to build at low cost the lightest good six made. The refinements of finish and upholstery are what one would expect of master builders; yet are surprising in such a moderately priced car. After examining the appointments, it is natural that you discover a power plant of unusual mechanical excellence.

Allen Waring Auto Corp.
1750 Broadway

THE BUSINESS WORLD

COMMERCIAL PAPER.

Yesterday .....7 per cent. for the best names.
Monday .....7 per cent. for the best names.
The quotations are for six months' paper.

Stores Well Supplied.

Those in close touch with department store conditions do not look for any renewal of buying operations on a normal scale until the present stocks carried are moved out. From all reports these stocks, especially in the apparel lines, are heavier than is usual at this time. Despite the heavy selling movement now in full sway, it is not believed that buying activity will show up to any great extent for several weeks. Even then, the prediction is made, the stores will stand in quest of merchandise "at a price." Not until the stocks in the hands of those who need money are cleaned out is the demand to return to normal.

Hats of Wood and Paper.

French model hats just received by the Coin du France, the exhibit of French industries in the Bush Terminal Sales Building, illustrate the ingenuity of Parisian milliners in the use of new materials. The models comprise styles made of wood shavings, paper and paper and ribbon combinations. The wood shavings are woven in a basket effect for one number and the lining of black silk is the only fabric used. In the paper hats the material has a metallic appearance. Oxidized feathers appear on another model. Still another hat uses a paper made to resemble leather as the chief material.

Lucky to Have a Job.

The executive of a selling organization was told yesterday by a garment manufacturer that he might consider himself lucky in having a job that paid a nice salary. "With all my handsome showroom and its soft lighting effects," he said, "I would swap places with you this minute. If I come out of this year even I am going to do better than I expect. The combination of high prices for materials and labor and the popular outcry against the cost of clothes is too much for us. Conditions are bad now, but they will even grow worse unless some miracle happens."

Gray Goods Prices Easing Off.

Prices continued to ease off somewhat in the local gray goods market yesterday, when spot sales of 38½-inch 64-60s were made at 25½ cents. Spot business was also done on 39-inch 72-76s at 29½ cents. Other printcloth sales were unimportant. In the sheetings end of the market some sales of 5.50s were made construction sold at 18¼ cents. Fivepound lots for July and August the same construction sold at 18½ cents. Fivepound delivered for August-September movement brought 20 cents. Not enough was done in fine-yarn cloths and specialties to call for special comment.

A Contradiction in Results.

At the present time there is a contradiction between the demands made on industry and the facilities placed at its disposal to accomplish the results asked, according to a leading dry goods wholesaler. He explained that for greater production, additional capital is required. But, instead of more capital, even less is supplied, despite the fact that two and sometimes three times the ordinary amount of money is required to finance even a normal business. He regarded the shortage of money as a very grave matter and one that may have serious consequences. Stock dividends, as well as the reluctance to complete sales as long as the Government takes a large share of the profits, he said, are important factors arresting the flow of money to the industries so much in need of it.

Expect Change in Needle Trades.

Following the outcome of present conditions in the garment trades a leading buyer stated yesterday, some radical changes in the organization of the industry may be expected. One development he professed to see in the future will be the combination of purchasing, selling and perhaps designing. Instead of a number of firms located in the same place having separate staffs for each of these branches, he said it would be found more economical to have one staff for a number of concerns. Retailers up against the competition of manufacturers selling direct to the public, he explained, will demand such economies in order that they may be furnished with merchandise able to compete with the wholesale interests selling direct.

French Not Buying Our Shoes.

Manufacturers of shoes who either went abroad themselves or sent their representatives to attend the trade fairs in France, with the idea of developing an export business, are not as optimistic of the success of their venture as they were before they left for the other side. Particularly is this true of the manufacturers of the higher-priced lines. One of these men, in a recent letter to his local office put the whole blame on the depreciation in French exchange, which at the time of writing, early this month, stood at 14 francs to the dollar. The same manufacturer wrote that the situation in Italy was even worse, so far as the kind of goods he makes were concerned, and he apparently had given up all idea of visiting that country.

Waist Business Picking Up?

While reports from various quarters of the trade are not wholly in accord on the matter, it is said by some manufacturers of women's waists that business with them is "looking up." Several new features have been incorporated in the well-known lines, and from all accounts they are very largely responsible for any improvement there may be. Some of the newer lines make use of the so-called raglan sleeve, which is said to have virtues all its own. Another point of interest is the number of waists being cut from printed silks of bizarre patterns and colorings, none of which, according to trade comment, are too "high" to meet the desires of the retail trade in this respect.

Warmer Weather Is Needed.

In spite of the fact that the advance business booked in white goods for the current spring season by leading houses in the jobbing trade was the largest known, the season as a whole will not turn out to be as big as expected unless continued warm weather comes to the rescue. The same is true of cotton wash fabrics, but the situation seems to be more serious in the white goods end because the coming Summer was expected to produce a big consumer demand for the latter cloths than had been seen for several years. Fashion is all for white, from foot to head, but unless J. Pluvius gives Old Sol a chance to get in some real work the season's early prospects will largely go a-glimmering.

Rubbers Are Scarce.

If tales told by various shoppers are to be accepted in full there is a real dearth of women's rubbers in the retail stores of the metropolitan district. This is said to be as true of the big stores as of the little ones on the side streets and it is attributed to the heavy demand for them that developed during the last Winter as a result of an almost constant string of snowstorms. There seem to be enough rubbers around for women with rather little feet, or with very large ones, but the woman seeking them in the intermediate sizes apparently has her task cut out for her. Men's rubbers, while scarce as compared with the usual supply of them, seem more plentiful than women's. Stocks of children's rubbers are also light.

CLOSE OF FUR AUCTION.

Total Realized for the Sale is Estimated at $8,000,000.

With a grand total estimated at $8,000,000, the annual Spring fur sale of the New York Fur Auction Sales Corporation came to a close yesterday at the Hotel Pennsylvania. The attendance during the closing session was as large as at the opening of the sale, there being about 600 present when the final drop of Auctioneer Noakes's hammer was heard, but only the offerings of raccoon and beaver brought any real signs of life from prospective buyers. Considerable buying of beaver was done at prices running from 20 to 25 per cent. below the levels which prevailed for this fur in the February sale, but when compared with the way prices for beaver broke at the Hudson's Bay Company's sale in London on Monday, the local figures were generally regarded as good. The prices brought by beaver ranged from $8.50 to $50.

Buying of raccoon was best when "Centrals" were on the block, and these skins were said to have moved at prices within 20 per cent. of the corresponding January figures. Raccoon from other sections did not do as well, however, with the result that the general run of prices for this fur did not show up any too strongly when compared with the Winter sale. Marmot, the third and most important offering of the day, also broke rather sharply and, as in the case of a number of other skins disposed of during the eight days of the sale, sellers bid in their goods rather than let them go for what buyers figured they should bring.

Other offerings of the day consisted of Australian fox, which showed a sharp break, even from last April's levels; gray fox, Persian lamb, Chinese weasel and Chinese civet cat. Prices for the day ranged from 30 cents for the poorest Australian fox to $50 for the choicest beaver. The second highest price, $15, was paid for raccoon. Third honors were taken by Persian lamb with $11.

The furs sold on the final day brought the high and low prices shown in the appended table, which also contains the percentage advances over the auction held here last April:

	Low Price.	High Price.	Advance (Per Cent.)
Australian fox	$0.30	$3.70	40
Gray fox	.50	10	10
Persian lamb	.80	11.00	‡—
Chinese weasel	.80	1.50	‡—
Chinese civet cat	1—	2.50	‡—
Marmot	.70	2.50	60
Raccoon	1.00	15.00	x50
Beaver	8.50	50.00	60

*Declined. †Only 1 lot sold. ‡No comparison. xThis advance was on Northern raccoon, Southwestern skins went up 45 per cent.

"Prompt Day" for the sale just closed will be May 24. The next auction scheduled here by the New York Fur Auction Sales Corporation will, according to present plans, begin on Oct. 18.

New Bank Is Formed in Chicago.

Special to The New York Times.

CHICAGO, April 27.—Chicago is to have another bank, the Transportation Bank of Chicago, which will open its doors about July 1 in the Transportation Building at 608 South Dearborn Street. The institution is to have a capital of $500,000 and a surplus of $100,000. Some of the men interested in the organization are Byron Russell, Treasurer of the Monon Railroad; Orville J. Taylor, Jr., of Taylor & Miller, attorneys; C. W. Kraft of the Keuffe & Esser Company of New York; Watson B. Davidson of St. Paul, owner of the Transportation Building, and R. W. Trumpler of the Erie Railroad Company.

LEGAL ADVERTISEMENTS.

SUPREME COURT, NEW YORK COUNTY. —Youroveta Home & Foreign Trade Co., Inc., Plaintiff, against Australasian Fur Company, Ltd., Defendant. Summons.—To the above named Defendant: You are hereby summoned to answer the complaint herein and to serve a copy of your answer on the plaintiff's attorneys within twenty (20) days after the service of this summons, exclusive of the day of service, and in case of your failure to appear or answer, judgment will be taken against you by default for the relief demanded in the complaint.

Dated, New York, March 9th, 1920.
Yours, &c., GREENBAUM, WOLFF & ERNST, Attorneys for Plaintiff, Office and P. O. Address 2 Rector Street, Manhattan, New York City.

To—Australasian Fur Company, Ltd.—The foregoing summons is served upon you by publication pursuant to an order of Hon. Erable Edward J. Gavegan, a Justice of the Supreme Court of the State of New York, dated the 6th day of April, 1920, and filed on the 7th day of April, 1920, the original summons and complaint having been filed in the office of the Clerk of the County of New York, at the County Court House, in the Borough of Manhattan, City and State of New York, on the 9th day of March, 1920.

Yours, &c., GREENBAUM, WOLFF & ERNST, Attorneys for Plaintiff, Office and P. O. Address, 2 Rector Street, Manhattan, New York City.

NEW YORK SUPREME COURT, County of New York.—ISAAC HERBERT VOORHEES, Plaintiff, against LOUIS N. HAMMERLING, Defendant. Summons.

To the above-named Defendant:

YOU ARE HEREBY SUMMONED to answer the complaint in this action, and to serve a copy of your answer on the Plaintiff's attorney within twenty days after the service of this summons, exclusive of the day of service, and in case of your failure to appear or answer, Judgment will be taken against you by default for the relief demanded in the complaint. Dated, March 20th, 1920.

ALLEY, LEE & VOORHEES, Plaintiff's Attorneys, Post Office Address and Office, No. 111 Broadway, New York City.

To Louis N. Hammerling: The foregoing summons is served upon you by publication, pursuant to an order of Honorable Edward J. Gavegan, a Justice of the Supreme Court of the State of New York, dated the 15th day of April, 1920, and filed on April 27th, 1920, with the complaint in the office of the Clerk of the County of New York, at the County Court House, in the City, County and State of New York.

Dated New York, April 27, 1920.
ALLEY, LEE & VOORHEES, Attorneys for Plaintiff, 111 Broadway, Borough of Manhattan, New York City.

PUBLICATIONS.

Whatever may be the nature of your business you should be informed of the forces by which trade and commerce are developed. The Annalist, published every Monday by The New York Times Company, provides information which makes merchants acquainted with the broad factors of business.—At news stands, 10 cents; $5.00 a year by mail.—Advt.

BUYERS' WANTS.

Thirteen cents per word each insertion.

BOLIVIAS Wanted—Steven's 6140, 6118; also Bachman's Frostglow 1131, 1277. Call, with samples, 32 East 31st, 10th floor.

BOLIVIA Wanted—Silvertip, Steven's other makes. Kaplow, 56 West 24th. Gramercy 4912.

BROADCLOTH Wanted—112, in all colors; 0388, 09077 tricotines, and 295, 0036 serges. George Hoffspiegel, 46 East 21st. Stuyvesant 8248.

BROADCLOTH Wanted—Style 112, all shades; also velour, style 715, shade 127; also Merrimac velour. Gramercy 2452.

BROADCLOTHS wanted, Botany or F. & H., all colors. Rothblum-Goldberg, 33 West 26th.

BROADCLOTH Wanted—Taupe and reindeer; all makes. American Cloak Co. Watkins 2976.

BROADCLOTHS Wanted—American 112, also Holden-Leonard's tinseltone. Mad. Sq. 6383.

BROADCLOTH Wanted—112, all shades, Botany or Forstman's green. Gram. 4851.

BROADCLOTHS Wanted—American 112, all colors; also Botany 315. Chelsea 9017.

BROADCLOTH Wanted—355, plum, 362, 315, 112, 127, navy. Chelsea 9017.

BUTTONS Wanted—Crochet, 45 line for plie fabric coats. Watkins 6650.

CANVAS Wanted—8-ounce in khaki; open for 10,000 yards. Chelsea 7984.

CHAMELEON Cord and yalama cloth wanted, all colors. Phone Watkins 8490, Extension 5. Chelsea 9017.

CHAMELEON CORD Wanted—Also H & L tinseltones, all shades. Karpas, 22 West 26th St.

CHAMELEON CORD Wanted—Also H. & L. tinseltone, in all shades. Haft. Watkins 6134.

CHARMEUSE Wanted—Black 3332. Madison Square 4447.

CHEESE CLOTH Wanted—10,000 yards, for casing; must be cheap. Write particulars. Anker, 124 New Jersey Av., Brooklyn.

COATS Wanted—We are open to buy jobs of Spring coats. Call with samples, 20 West 33d, 9th floor.

COATS Wanted—Looking at samples for Fall "misses' juniors' and ladies'. Call 20 West 33d, 9th floor.

COATS Wanted—Placing orders for Fall. 37 West 20th, 3d floor.

COATS Wanted—Jobber placing orders on cloth and pile fabrics. 4th floor, 33 W. 36th.

COATS Wanted—Better grade. Call with samples all week. 11th floor, 123 W. 36th.

COATS, SUITS Wanted—Fall models, stylish stout suits, coats. 3 E. 28th, 12th floor.

COATS AND SUITS Wanted—Looking at samples and coats. 129 West 29th, 3d floor.

COATS Wanted—Jobber open for better grade coats. 24 West 27th, 5th floor. Vanderbilt 3221.

COATS Wanted—Jobber placing orders for Fall. 3 West 29th. 900A.

BUYERS' WANTS.

COATS Wanted—Children's; jobber placing orders on better grade infants' and children's coats. Malamud & Feigenbaum, 27 West 24th.

COATS Wanted—Large jobber placing orders on misses', ladies', juniors' coats, all week, 9 to 12. Room 1114, 20 East 27th.

COATS Wanted—Children's and junior; jobber placing orders for fall. Call with samples. 35 West 35th St., 4th floor.

COATS Wanted—Jobber placing orders on Fall coats, suits and cloth dresses. Call, with samples, all week. 8 W. 19th, 9th floor.

COATS AND SUITS Wanted—Jobber placing orders on Fall suits and coats. 144 West 28th, 12th floor.

COATS AND SUITS Wanted—Exclusive jobber placing orders on samples. Ultus Bros., 37 West 32d.

COATS Wanted—Jobber looking at samples Infants' Fall coats. Call all week, H. & B., 38 West 33d.

COATS AND SUITS Wanted—Jobber placing orders on Fall; mornings only, all week. 1,140 Broadway, 10th floor.

COATS AND SUITS Wanted—Jobber looking at Fall samples, better grade. 11th floor, 145 West 30th.

COATS, SUITS Wanted—Will buy 5,000 coats and suits spot cash; jobs only. Room 401, 42 West 27th.

COATS Wanted—Western jobber looking at samples, Fall; better grade. 1,170 Broadway, Room 606.

COATS Wanted—Jobber looking at better grade coats; also pile fabrics. 4th floor, 178 Madison Av.

COATS AND SUITS Wanted—Placing orders on high-priced Fall coats and suits. 32 East 31st, 9th floor.

COATS Wanted—Jobber placing orders on high-class Fall coats, Kaplow, 56 West 24th.

CORDUROY Wanted—Light brown or reindeer, narrow wale. Chelsea 7984.

COTTON GOODS Wanted—Palmer linen, Palmer Junior, Peggy cloth, Renfrew zephyrs, Devonshire, Imperial chambray; large quantity. Kiddie Garment, 35 East 20th.

COTTON GOODS Wanted—Drill Cabaza de Perro, narrow percale, plain, colored voile. Azize Hermanos Corp., 34 Walker St.

COTTON GOODS Wanted—36-inch, lightest weight, unbleached flannel; also Teinettes. A. Reich & Son, Stuyvesant 2775.

COTTON GOODS Wanted—For house dresses; large quantities, cash. De Welles Co., 18 West 46th St.

COTTON GOODS Wanted—Spot cash paid; any quantity. Kaplan, 423 Broadway. 9030-8279 Gram.

COTTON Warp Panama Wanted—Black, navy; spot cash. Rabeno & Pardo, 106 Forsyth St.

COTTON Worsted Cashimer, Khaki Corduroy Wanted—For work pants. A. Yankuner, Hotel Aberdeen.

COTTON GOODS Wanted—Domestic, colored voiles and organdies, in quantities. M 80 Times.

COTTON GOODS Wanted—Khaki, navy, jean; spot cash paid. Madison Square 3311.

CREPE DE CHINE Wanted—3 and 4 thread, also georgettes; good quality only. 9 West 18th St., 1st floor.

CREPE DE CHINE Wanted—Three-thread and wash satins wanted; only interested in low market price. Gramercy 6978.

CREPE DE CHINE, striped. Wanted—Big quantity at low price. Call Schneider & Wasserman, 240 7th Av.

DRESSES Wanted—Large jobber placing stock orders on late models taffeta, georgette, crepe de chine, meteor, party and sport wear; submit samples 9-12 daily, 5th floor, 28 West 33d.

DRESSES Wanted—Large jobber will buy for cash jobs any quantity georgettes, taffetas, satins and sport dresses; samples daily, 9 to 5, 5th floor, 28 West 33d.

DRESSES Wanted—Jobbers placing orders on serge, tricotine and velour dresses. Call 10 to 12 all week. Sidney Dress House, 41 W. 35th St.

DRESSES Wanted — Suits, Winter coats, waists, skirts, silk underwear; better trade jobs; cash. National, 15 Lispenard. Canal 1447.

DRESSES Wanted—New styles for Fall; silk and cloth dresses; only those who manufacture for jobbers even West 32d, 15th floor.

DRESSES Wanted—Jobber buying Fall line high and medium priced tricotine, satin and serge dresses; all week. 99 Madison Av., 8th floor.

DRESSES Wanted—Sample line of Fall dresses, serges and silks. Call between 9 and 12. A. M. Brickman and Hershkowitz, 21 West 31st.

DRESSES Wanted—Will look at fine dresses of serge and silk in junior and misses' sizes. 100 West 27th, 4th floor.

DRESSES Wanted—Jobber looking at high grade tailored tricotine dresses between 2:30 and 5. 1170 Broadway, Room 710.

DRESSES Wanted—Will buy any quantity of dresses, all kinds, for spot cash. Lincoln Dress, 47 West 32d.

DRESSES Wanted—Large jobber open for Fall models; tricotines, serges, charmeuse. 319 Fifth Av., second floor.

DRESSES Wanted—Jobber buying Fall styles in tricotine, jersey and serges. 12th floor, 8 East 27th. Ask for Cohen.

DRESSES Wanted—Open for new Fall styles, serges, tricotines, satins, charmeuse; 9 to 3. 29 West 26th, 5th floor.

DRESSES Wanted—Jobber placing orders on Fall serges, tricotine and satin. Call, all week, 3 West 29th St., Room 500.

DRESSES Wanted—Jobber placing orders on Fall styles, serges, tricotines and satins; call with samples. 13 West 31st, 5th floor.

DRESSES Wanted—Looking at Fall samples, all materials. 11th floor, 25 W. 31st St.

DRESSES Wanted—Jobber placing orders on better grade Fall cloth dresses. 12th floor, 31-39 West 28th.

DRESSES Wanted—Jobber placing orders on Fall serges, tricotines, satins, jerseys. 10th floor, 40 West 27th.

DRESSES Wanted—Large jobber placing orders on new Fall models. L. & R., 129 West 27th, 11th floor.

DRESSES Wanted—Jobber placing orders on Fall dresses, serge, tricotine and satin. Norman, Lowe & Co., 1,150 Broadway.

DRESSES Wanted—Jobber placing large orders on cloth and silk dresses, 12th floor, 134 West 26th St.

DRESSES Wanted—Jobber looking at Fall serges and tricotine dresses. Room 1004, 27 West 34th.

DRESSES Wanted—Jobber placing orders on Fall dresses; apply with samples all week. 8th floor, 105 East 29th.

DRESSES Wanted—Will buy 5,000 satin, taffeta, georgette; spot cash; jobs only. Room 401, 42 West 27th.

DRESSES Wanted—Jobbers placing orders Fall tricotines and serges. 3 West 29th St., Room 809.

DRESSES Wanted—Jobs of all kinds for cash. 4th floor, 25 West 31st.

DRESSES Wanted—Placing orders on high-class cloth dresses. 32 East 31st, 9th floor.

DUCK Wanted—Quantity bleached 36-inch for men's trousers. Horowitz. Stuyvesant 2153.

DUVET DE LAINE and Yalama Wanted. Ahramson Bros., 1,170 Broadway. Madison Square 8154.

FLANNELS Wanted—Red, 54-inch; suitable for lumbings. Philbern Woolen Co., 9 West 24th St.

FOULARDS Wanted—40-inch, at a price for cash. Phone Penn. 6780.

FUR COATS Wanted—Natural muskrat coats. Call all week, mornings only, 4th floor, rear elevator, 151 West 26th St.

FURS Wanted—Black opossum collars and cuffs. Abraham Kats Co., 22 West 21st St.

GABARDINES Wanted—Men's wear, olive and tan. Spring 3013. Levine Bros., 760 Broadway.

GABARDINES Wanted—Large quantity for wash skirts. 37 5th Av., 7th floor.

GEORGETTES (printed) Wanted—Open for quantity, below market price. Apply to Renner & Glassner, 245 7th Av.

GEORGETTES Wanted — Navy, white and flesh, $1.25. Peristein & Co., Inc., 1,270 Broadway.

GEORGETTES Wanted—Printed; also foulards, at price. Sonners & Levine, 1,141 Broadway.

GEORGETTE, crepe de chine, wash and dress satin Wanted. 470 4th Av., Room 1000.

GEORGETTES Wanted—White and flesh, also printed. M. Wexler, 1,181 Broadway.

GINGHAMS Wanted—Lorraine or Amoskeags, two-tone small checks. Ajax Dress Co., 18 East 26th.

GINGHAMS Wanted—Plaids, checks and plain., Gerson Kaufman, 368 8th Av.

GINGHAM Wanted—Amoskeag, checked, all colors. H. & J. Leibowitz, 134 West 26th.

HOSIERY Wanted—Open for large quantities of ladies' mercerized and cotton hose. Wolin, 395 Broadway, Canal 4278.

JERSEY Wanted—Open for light weights, heavy weights, wool and worsted jersey. Wickner, 24 East 21st St.

JERSEY Wanted—Open for good quality 8-ounce wool jersey. Phone Madison Square 2414.

JERSEY Wanted—1961 Gera, at a price, all colors. Broder & Co., 46 West 25th St., N. Y. C.

JERSEYS Wanted—Silk and wool and tricolettes. Room 702, 39 West 34th St.

JERSEY HEATHER Wanted—All shades. Max Levine, 142 West 26th.

MELTONS Wanted—1560 or 500. Call Stuyvesant 2053.

PANAMA Wanted—Pacific, RPNL, in navy, black and brown. Stuyvesant 8307.

PLUSHES Wanted—Peerless T-10, Salt's Peco, R. & M., 200, Dobson's D-20; spot cash. Call Bryant 1027.

PLUSHES, PECO, BEHRING SEAL, HUDSON SEAL Wanted—Will pay cash for any quantity. Watkins 4700.

BUYERS' WANTS.

PLUSHES Wanted—Baffin and Behring seal, quantity, cash. Harry Eltzinger & Co. Gregley 2030.

PLUSHES Wanted—Peco, Peerless and American tricotine for cash. Ohringer, 9 West 20th.

PLUSH Wanted—Peco, Baffin and Behring seal. Knobel & Bloom, 145 West 30th.

PLUSHES Wanted—Salts, pico. Harry Eldlinger, 20 West 27th. Watkins 587.

PLUSHES Wanted—Can use quantity peco and behring seal. Chelsea 6018.

PLUSH Wanted—Hudson seal. Madison Sq. 2708.

POLO Wanted—9000 Delands, pekin and reindeer; also American silvertone 15090, brown, reindeer and navy. Chelsea 4507.

POPLINS Wanted—3-ply, 1-ply, plaid poplin, striped poplin, quantity, all colors; must be cheap. The Silkhouse, 440 4th Av., 9th floor.

POPLIN Wanted—40-inch, striped poplin in all shades. Elite Silk Co., 13 West 27th St., Chelsea 7890, call after 10.

POPLINS Wanted—Susquehanna 171, all colors; cheap for spot cash. Orchard 7098.

POPLIN Wanted—All wool, for cash. Greeley 511, Mr. Rubins.

SATIN Wanted—Francis, black and navy, also Stehli navy victory crepe. Metro Sales, Madison Square 9114.

SATIN BARONETTE Wanted—Open for a quantity. Pressman, 423 4th Av., corner 29th St. Madison Square 376.

SATINS Wanted—Open to buy large quantity white satin, all qualities. William Frank, 25 West 31st.

SEAL Wanted—Baffin and Behring, any quantity, for cash. Watkins 9092.

SERGES Wanted—Open for Husbschmans 41-102, navy and black, black serges in qualities. Joseph F. Cohen, 79 5th Av., Stuyvesant 3410.

SERGE Wanted—Spot cash paid for WFX, plum, burgundy, brown, black; also KS in all shades. Max Goldberg, 648 Broadway. Spring 8148.

SERGES Wanted—Open for quantity of 7120; price must be right. Dorfman & Wiesen, 16 West 25th St.

SERGE Wanted—Interested large quantities K. S. 1210, also W. F. X., in black. Madison Square 4731.

SERGES Wanted—Interested quantity CS-CFS navy WFX and black. Madison Square 4731.

SERGES Wanted—Whitman's 87, navy, quantity for spot cash, $1 yard. Madison Square 8079.

SERGES Wanted—SBGL, 1210, 1213, 1717, CSG, CFS, KS, ATL, TPS, WSG. Watkins 6207.

SERGES Wanted—Quantities 87, TPS, 1213, CSG, 1210, MFL, SPA, Stats, 151 W. 26th.

SERGES Wanted—1210, 1213 SBGL, 7801, 4040, 87. J. Shine, Gramercy 2384.

SERGES Wanted—Spot cash; 104, 9, 94, 87, 838, 11433. Stuyvesant 8539.

SERGES Wanted—764, 03192, 94, W. F. X., W. N. G., F. P. L. Chelsea 9865.

SERGES Wanted—9, 104, 78, 833, 1464, 11433, 7120, 0936, for cash. Madison Square 9479.

SERGES Wanted—87, 104, 9, 1210, 1213, 119, WSG; cash. Madison Square 1540.

SERGES WANTED—Open for quantity of 7120-6120. 16 West 25th.

SERGES Wanted—87, 119, 2004, 104. Call Gramercy 5425.

SERGES Wanted—SBGL navy and black. Phone Stuyvesant 1648.

SHIRTINGS Wanted—Woven yarn shirtings, Russian cord, white and colored. Kiddie Garment, 35 East 20th.

SILKS Wanted—For cash; taffetas, crepe de chines, georgettes, satins, pongees; also all kinds of odd ends; call with samples. Store, 34 East 29th.

SILKS Wanted—Peau de cygne, printed Japs, Venetians, printed cotton back satin, crepe de chine, georgettes. Economy Silk Mills, 13 West 29th.

SILKS Wanted—Tan peau de chine or radium; good quality only. Karpas, 22 West 26th.

SILK Wanted—12 momme pongee and baronet satins. Vogel & Meirowitz, 46 East 29th.

SILKS Wanted—Plain colors and novelties, any quantity; jobs only. Spring 7934.

SILVERTONES Wanted—16011. Will exchange Pekin or Copen for tan or will buy. Karpas, 22 West 26th.

SILVERTONES Wanted—15032, all shades, spot cash. Tannenbaum & Bloom, 6 West 20th. Chelsea 9409.

SILVERTONE Wanted—Single width Ottaquechee, cotton warp, brown, navy; quantity. Watkins 2833.

SILVERTONE Wanted—Heavyweight Pekin and brown; also 112 brown and reindeer. Watkins 8745.

SILVERTONES Wanted—Heavyweight, all wool. Harry Parkin, 27 West 20th.

SILVERTONES Wanted—American 15032, all colors. Prints, 48 West 25th.

SKIRTS Wanted — Jobber open for large quantity of white gabardine wash skirts. Call with samples, 37 5th Av., 7th floor.

SKIRTS Wanted—Crepe poplins, plaids, fantasia, barunett and pleated plaids. Schwartz Bros., 132 Broadway.

SUITINGS Wanted—American, 13068, all colors, botony yalamas. Vanderbilt 4634.

SUITS Wanted—Out-of-town manufacturer wants to get in connection with New York contractors for Fall suits. Call Thursday morning between 9 and 12, Room 1015, 1,150 Broadway.

SUITINGS Wanted—Tropical suitings and mohairs in light shades; quantity for cash. Hulse Bros. & Daniels Co., 16 West 22d.

SUITS AND COATS Wanted—Broadcloth preferred; ready to place Fall orders. Call all week. 1,372 Broadway, 9th floor.

SUITS Wanted—Jobber looking at better grade of Fall suits and coats. Steopack, 12 West 31st St.

SUITS AND COATS Wanted—Placing orders on high-priced Fall suits and coats. 32 East 31st, 9th floor.

SUITS Wanted—Jobber looking at Fall lines of ladies' and misses' suits. 5th floor, 45 West 27th.

SUITS Wanted—Jobber looking at Fall samples. 3d floor, 28 West 25th.

SUITS Wanted—Jobber looking at misses' suits all week. 12 West 27th, 14th floor.

SUITS Wanted—Placing orders for Fall. 37 West 20th, 3d floor.

SUITS Wanted—Fall models. Madison Square 5363.

TAFFETA Wanted—Black and navy U & D 20# and puppy skin Alfords 7200, also satin crepes. Kass & Berger, 2 West 32d.

TAFFETA Wanted—Open for navy and other colors cheap. Telephone Madison Square 5670.

TAFFETAS Wanted—Open for cheap navy taffetas. Room 712, 261 Broadway.

TINSELTONES, VELOURS. Wanted—Any quantity; will pay cash. Madison Square 1948.

TRICOLETTES and Mignonettes Wanted—Open to buy for cash, odds and ends and tricolettes, mignonettes, and also mill ends. Madison Square 4941.

TRICOLETTE Wanted—Open for large quantity of tricolette, all colors, at a cheap price. Kayanee Waist Co., 20 West 33d. Pennsylvania 700.

TRICOLETTE Wanted—All shades; immediate delivery; light and heavy weight. Call Spring 9485.

TRICOTINES, PLUSH, Wanted—0388, Hudson Seal, Baffin, Behring, Peco, Sealskinfur. Stuyvesant 8458.

TRICOTINE Wanted,— Dress house open, 900 pieces, good quality. Box BY, 1214 Wilson Bldg.

TRICOTINES Wanted—Will exchange black for navy U. S. 911. Brodka Co., Watkins 4177.

TRICOTINE Wanted—Good quality at a price. Samuel Ullman, 28 West 25th.

TRICOTINES Wanted—Any quantity, all makes, cash; must be cheap. Chelsea 5183.

TRICOTINE Wanted—0388 navy. Telephone Chelsea 2940.

VELOURS Wanted—Merrimack 3018, shades 5 and 4; also broadcloth, 112, American; all colors. Orchard 5433.

VELOUR MERRIMACK Wanted — 3018, shades 8 and 5; also American broadcloth 112. Orchard 5433.

VELOURS Wanted—Wyandotte heavyweight, all colors. Rothblum-Goldberg, 33 W. 26th.

VELOURS Wanted—Merrimack shade 5 and nap. Watkins 4903.

VELOURS Wanted—Stevens 4314, colors 552 and 545. Chelsea 7984.

VELOUR Wanted—Wyandottes, 600 all shades. Chelsea 4616.

VELVETS Wanted—Lyons and Panne, blacks and colors; will buy for spot cash at price concessions. Photo Greeley 4233. Ask for Mr. B.

VENETIANS Wanted—Wiener Kridel or similar flowered and colored prints, 46 West 25th.

VOILES—Fred Butterfield's Avignon voile, numbers 7, 8, 9, 12. Rothman & Sussman, 55 West 16th St.

WAISTS Wanted—Jobber interested in tricolette waists; immediate delivery. Pennsylvania 2491.

WAISTS Wanted—Colored organdie waists, immediate and future delivery. M 81 Times.

WOOLENS Wanted—Jobs, odds and ends; also plaids and checks, for cash; any quantity. Stuyvesant 8471.

OFFERINGS TO BUYERS.

Thirteen cents per word each insertion.

ANGORAS—Assorted patterns, large quantity. Madison Square 2967.

BEADED BAGS—Imported, exclusive designs; draw strings and frames; very reasonable. Rachman Novelty Co., 34 East 28th.

BLACK CHARMEUSE, $2.25, 7-10 printed poplins, plaid taffetas, cottonback satin stripes, to close below market. Iser Silk, 125 East 23d. Gramercy 6511.

BOLIVIA — Silvertip; all colors, velour, brown. Abramson Bros., 1170 Broadway. Madison Square 8154.

OFFERINGS TO BUYERS.

BOTANY VELOUR—5046, 10 pieces, brown, reindeer and navy. Phone Watkins 4700.

BROADCLOTHS—American 112, Wetumbe; also silvertones and heavyweight velours. Boston Woolen Mills, 29 East 22d. Gramercy 4481.

BROADCLOTH—American 112 in all shades. Henry Samson, 656 Broadway. Spring 5372, 3716.

BROADCLOTH—Botany 315, all colors; below market price. Madison Square 3935.

BROADCLOTH—A. D. Juilliards 110, black; immediate delivery. Stuyvesant 8416.

BROADCLOTH—Botany 315, reindeer, taupe, brown; also 112 black. Chelsea 9017.

CAMISOLES—Wash satin and crepe de chine; 500 dozen. $9 dozen to close out; jobs always on hand. Lieberman & Elfont, 64 West 23d. Gramercy 4677.

CAPES, Wraps and Polo Coats—Immediate delivery, bolivia, silvertip, Tricotine and serges, silk foulard lined, 18 styles. Shapiro & Davis, 114 West 26th.

CAPS—For export trade, 200 dozen men's golf caps; latest styles; immediate delivery; prices reasonable. Demmerle & Co., 45 West 25th St.

CAPES—Misses' and ladies', to close at your own price. Nivel, 114 West 26th.

CASHMERE—No. 43 and cream cotton Crepalia. Leon A. Kellner & Bro., 930 Broadway, Gramercy 6220.

CHARMEUSE—Pastel and dark shades; good quality; prices right to reasonable cash buyers. Propp & Gerrick. Pennsylvania 6370.

CHARMEUSE, Crepe de Chine and Georgette of standard makes at reasonable prices. Emerald, 44 East 23d. Gramercy 8715.

CHARMEUSE—In black and navy, all makes. Madison Square 1857.

CHARMEUSE and crepe meteor, all shades. H. Letzter, 483 4th Av.

CHECKS—Jullliards at less than market price, 2100, 2158, 2137, 5609, 5614, 2138. Watkins 2815.

CHILDREN'S DRESSES, eighty dozen, gingham, chambray; sizes 2-6. Gramercy 844.

CLOTHING—Retiring from business, selling stock; Spring, Full Wear suits, 8-18; reefers, overcoats, chinchillas, novelty suits, woolens. Barnett & Jaller, 11 West 17th.

COATS—Wonderful display coats and wraps; all newest materials, featuring tricolettes; stock on hand for immediate delivery; full line of cloth and pile fabric coats now ready for jobbing trade. Mezeritsky & Stollerman, 28 West 27th.

COATS, DRESSES—Must close immediately; polos $9.75; all lined velours $11.75; beaded georgette and taffeta dresses $9.75; voiles $2.75; organdies $3.25; several jobs very cheap. Emanuel, 43 West 27th St.

COATS—1,000 coats, in velour, chevrona, silvertone and polo silk lined throughout, to close out at a sacrifice; good colors, all sizes; also tweed coats. Blumenson & Co., 56 West 22d.

COATS—For the jobbing trade. We are taking orders on high pile coats and wraps for Fall. Blumenson & Co., 56 West 22d.

COATS and SUITS—Short and long; big selection; closing out at very low prices. Singer & Son, 45 West 27th.

COATS, children's; last call; a wonderful assortment at your prices. D. Kantor & Wassman, 3 East 17th.

COATS—Polo and other Spring materials, to close out; exceptional values. Kirshman Bros., 36 West 25th.

COATS, COATEES—Plushes and pile fabrics; 50 jobbers exclusively. Cohen & Wheiler, 20 West 19th.

COATS—500 polos, velours, serges and poplins, to close out at a sacrifice. Alex Kogpi, 40 West 27th.

COATS—2,500, 2, 6, 8, 14, juniors and sports, all materials; largest stock carrying house in New York. Rosh-Mayers, 122 West 27th.

COATS—Closing out all kinds to make room for plushes; very reasonable. S. & M. Silverstein Company, 12 West 27th.

COATS—Ladies' fur sealine coats; richly made. Siegel & Kirsch, 46 Bond St., N. Y. C. Phone Spring 2152.

COATS, Capes and Dresses—Close out, in job; all latest styles. Brodey & Birnbaum, 122 West 34th.

COATS—Spring coats to close out far below cost; Fall line ready. American Cloak Co., 11 West 17th.

COATS—200, and 100 suits, to close out at sacrifice. Cloth Coat Co., 34 West 17th St. Chelsea 6457.

COATS—Children's high-grade, for Fall jobbing trade. Faultless Garment Co., 113-119 West 17th St.

COATS and suits, close out prices; snappy styles; wanted materials, all sizes. Julius Wolf, 370 5th Av.

COATS—Fall coats, newest styles, all-wool, very cheap. Margolio Bros., 35 West 20th.

COATS—Jobs, long, all silk lined, as sport coats. Friedberg & Marcus, 14 East 13th.

COATS, SUITS—Closing out balance stock; big sacrifice. Bernstein, 31 West 31st.

COATS, CAPES, WRAPS—Will close out below cost. Cohen-Edelman

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Exclusive Styles for the Exclusive Trade.
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POSITIVELY
THE GREATEST VALUES
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WAISTS
15 W. 20TH ST. - N.Y. CITY

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of
Sweeping Reductions
DRESSES
Remarkable values at their original prices—*sensational bargains* at present prices.
The materials
Taffeta *Crepe de Chine*
Charmeuse *Crepe Meteor*
Satin *Paulette*
Beaded, embroidered, printed and plain Georgettes, and Georgette combinations.
A real opportunity for immediate and big profits. Act quickly!
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JOBS TO CLOSE OUT
EXTRA HEAVY ALL SILK
Tricolettes, 12.50
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TAFFETAS, 10.00
SATINS, 10.75
VOILES, GEORGETTE DESIGNS 6.00
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2950 Pairs
MEN'S PANTS
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COMPTOMETER ADDING and Calculating Machine bargain at $775; guaranteed one year; also adding and calculating machines at auction. John E. Ranson, 50 Church St., Room 101, ground floor. Phone Cort. 9024.

ARRIVAL OF BUYERS

Arriving Buyers may register in this column by telephoning Bryant 1000.

ATLANTA, Ga.—N. Bodenheimer & Bro.; N. Bodenheimer, hats, flowers, feathers; 579 Broadway.

BALTIMORE—Bernheimer Bros.; J. E. Bark, Miss Folkman, jobs suits, dresses; 1,100 Broadway.

BALTIMORE—American Wholesale Corp.; M. G. Frazier, muslin underwear; G. E. Parker, men's neckwear; 354 4th Av.

BALTIMORE—A. A. Brager; Miss N. Williams, jewelry, leather goods, women's neckwear; McAlpin.

BALTIMORE—Hochschild, Kohn & Co.; Miss C. H. Fuld, children's wear; E. T. Thiele, boys' clothing; 220 5th Av.

BALTIMORE—Cahn, Coblenz Co.; S. Bihm, jewelry, silverware, toys; Pennsylvania.

BALTIMORE—Eisenberg Bros.; A. Van Tassell, silks, wash goods; Pennsylvania.

BOSTON—Atkins Hat Store; H. W. Atkins, hats, caps, furs; The Annex.

BOSTON—Jordan Marsh Co.; E. W. Crawford, flannels; G. A. Hitchcock, men's clothing, bathrobes, custom clothing; Geo. L. Snyder, stationery, fancy stationery; H. T. Conway, men's hats, youths' clothing; A. W. Knowles, flannels; J. A. Keogh, men's hats, men's clothing, youths' clothing; S. E. Emery, cotton and French underwear, petticoats, corsets; C. H. Hurd, women's hosiery, knit underwear; 432 4th Av.

BOSTON—R. H. White Co.; Miss M. T. Fitzgerald, women's suits; A. H. Shannon, dress goods, silks, velvets, wash dress goods, linings; 432 4th Av.

BOSTON—Gilchrist Co. Basements. A. S. Aronson, boys' clothing; S. Winchester, waists; Miss I. Marcus, girls' and juniors' dresses, coats, skirts, middies, bloomers; Miss Rice, hosiery, underwear, gloves; upstairs: Miss C. Hasenfus, women's hosiery; Miss Plummer, ribbons; C. W. Downs, silks; Miss E. Minahan, girls' juniors' wash dresses, graduation dresses, party dresses, silk dresses, coats; Miss McCloskey, misses' dresses; 200 5th Av.

BOSTON—Farley, Harvey & Co.; J. F. Johnson, dress goods, woolens; 359 Broadway.

BOSTON—Shepard-Norwell Co.; Miss M. Burnes, ribbons; McAlpin.

BOSTON—Sylvia-Coppinger Co., Inc.; F. L. Sylvia, dry goods; 54 Leonard.

BOSTON—Conrad & Co.; Miss S. Blumenthal, costumes; McAlpin.

BOSTON—Wm. Filene's Sons Co.; upstairs: Mr. Post, women's inexpensive dresses; Mr. Hannon, men's furnishings; Mr. Bullock, women's suits; Mr. Phillips, women's and misses' coats, suits and skirts; Mr. Bleyle, men's clothing (basement), Miss Williams, women's hosiery; Miss Golding, waists; Miss Dartt, infants' wear, bathrobes, negligees; Miss Lynch, petticoats; Mr. Hahn, leather goods; Mr. Tobey, shoes; Mr. O'Brien, women's and misses' suits and coats; Mr. Ring, women's and misses' dresses; Miss Callahan, silk and muslin underwear; Mr. Levin, children's, juniors' and girls' dresses, women's bathing suits; Mr. C. O. Cooper, general merchandise; 225 5th Av.

BRIDGEPORT—Howlands D. G. Co.; J. D. Granfield, men's furnishings; 404 4th Av.

BUFFALO, N. Y.—Morgan Stores, Inc.; J. J. Glaser, misses' underwear, hosiery, ribbons; J. A. Braun, linings, domestics, flannels, linens; D. Pascover, laces, handkerchiefs, neckwear, embroideries; E. J. Sauer, men's furnishings; A. J. Fallon, silks, dress goods; Guy Smith, ready-to-wear, 1,133 Broadway; Room 820.

CHICAGO—Philpborn's; B. Baker, children's Fall dresses; 912 Broadway.

CHICAGO—Montgomery, Ward & Co.; M. J. Longel, house dresses, aprons, petticoats; 309 6th Av.

CHICAGO—The Fair; Miss J. Palmerton, women's dresses; 225 4th Av.

CHICAGO—Carson, Pirie & Scott; J. C. Gardiner, fancy and leather goods and umbrellas; 404 4th Av.

CHICAGO—Hillman's; Miss J. Carey, infants' wear, muslin and silk underwear, house dresses, petticoats, kimonos; 377 5th Av.

CHICAGO—Marshal Field & Co.; Miss L. McFadden, corsets; W. S. Huse, blankets (retail); E. Shultz, blankets (wholesale); C. Hosken, ready-made sheets; 1,107 B'way.

CHICAGO—S. M. & R. Co.; Mr. Rosenfeld, neckwear; boudoir caps, fancy goods, novelties; 31 Union Square, Room 301.

CLEVELAND—Bailey Co.; J. Kaplan, suits, jobs coats, skirts; J. Meisel, jobs coats, skirts; 37 W. 26th.

CLEVELAND—Cleveland Mail Order Co.; I. Bernstein, silk poplin dresses, silk poplin skirts, serge dresses; 1,123 B'way, Room 405.

COLUMBUS, Ohio—Bernheim & Cahen; H. N. Des Marets, ready-to-wear; 246 5th Av.

DAYTON, Ohio—S. & M. Margolis; S. Margolis, children's coats, cotton, silk dresses, women's coats; 1,170 B'way, Room 610.

DES MOINES—Carley's; H. M. Carley, dresses; 37 W. 26th.

DETROIT—J. L. Hudson Co.; G. A. Mayhew, notions, toilet goods; C. J. Giblin, cloaks, suits, furs; L. T. Crookett, millinery, basement; 225 5th Av.

DETROIT—D. J. Healy Shops; T. Hewitt, A. Lavine, dresses; Mr. Austin, linens; 1 W. 34th.

DULUTH, Minn.—W. H. Bruen & Co.; W. H. Bruen, women's ready-to-wear; 1,133 B'way.

ELMIRA, N. Y.—Tepper Bros.; H. N. Des Marets ready-to-wear; 246 5th Av.

ELMIRA, N. Y.—H. Brodt, Fall dresses; 38 E. 30th.

FALL RIVER, Mass.—R. A. McWhirr Co.; Miss A. E. Fitzpatrick, women's hosiery; 404 4th Av.

GREENWOOD, Miss.—Fountain Dept. Store; P. L. De Leach, dry goods dept; W. D. Owen, draperies, rugs; Pennsylvania.

HARRISBURG — Kaufman's Underselling Store; B. T. Schuman, sport coats, dresses, skirts; 37 W. 26th.

HARRISBURG, Pa.—Divas, Pomeroy & Stewart; H. J. Boyer, linens, white goods; 230 5th Av.

HARTFORD, Conn.—Brown-Thomson & Co.; H. B. Strong, linens; 230 5th Av.

HARTFORD, Conn.—Sage, Allen & Co.; C. S. Cleaby, boys' furnishings; 404 4th Av.

HUNTINGTON, W. Va.—Croft, Stanard D. G. Co.; H. A. Rosener, notions, ready-to-wear, hosiery; 60 Worth.

INDIANAPOLIS—L. S. Ayres & Co.; Miss M. B. Stephens, furs; Miss C. M. Manafield, ready-to-wear, stout; 225 5th Av.

ITHACA, N. Y.—The Mode; T. H. Greenway, ready-to-wear; 366 5th Av.

KANSAS CITY—Harzfeld's; Miss A. Quiett, juniors' apparel; 303 5th Av.

LANCASTER, Pa.—Hager & Bro.; Mrs. L. B. Sheaffer, knit underwear and hosiery; 404 4th Av.

LOS ANGELES—Bullock's; Miss H. Ogden, muslin underwear, sweaters, negligee, petticoats, wash dresses; 225 5th Av.

LOUISVILLE, Ky.—Stewart D. G. Co.; Miss Emma Bennett, coats, suits, dresses, wraps; 2 West 37th St.

LOUISVILLE, Ky.—P. E. Henchey Co.; E. E. Buchart, coats, suits, waists, underwear; 1,372 Broadway.

MARINETTE, Wis.—Style Shop; S. Mackevinch, ready-to-wear; 1,133 B'way, Room 326.

MIAMI, Fla.—The Quality Shop; Miss C. Newman, jobs suits, wash skirts, waists; 1,123 Broadway, Room 502.

MILWAUKEE—Gimbel Bros.; Miss B. Vollmer, toys; Broadway and 32d.

MINNEAPOLIS, Minn.—Powers Merc. Co.; T. F. Flynn, furs; 2 West 37th St.

MONTREAL—Almy's, Ltd.; C. J. Atkinson, small wares, notions, umbrellas; Mrs. Barr, ready-to-wear; 220 5th Av.

NEW HAVEN, Conn.—Shartenberg & Robinson Co.; Thomas H. Galligan, gloves, laces, ribbons; Edwin Mackie, hisoery; 404 4th Av. nishings; 404 4th Av.

NEW ORLEANS, La.—The Tulane Shop; J. Burnstein, ready-to-wear; 303 5th Av.

NORWICH, Conn.—Reid & Hughes Co.; Miss G. M. Pendleton, women's and children's hosiery and underwear; 404 4th Av.

PHILADELPHIA—Meyer Cravis & Sons; J. Cravis and A. Cravis, mfrs. cloaks, suits; 33 W. 34th.

PHILADELPHIA—J. F. Dittman & Co.; J. F. Dittman, cloak, suit materials, wash silk; 2 W. 33d; Pennsylvania.

PHILADELPHIA—N. Snellenburg & Co.; Miss A. M. Day, white goods, laces, notions, bkfs.; 1,261 B'way; Pennsylvania.

PHILADELPHIA—Frank & Seder; H. L. Bernbaum, cloaks, suits, skirts; 364 5th Av.

PHILADELPHIA—Feldman & Arman; J. Feldman, carpets; Pennsylvania.

PHILADELPHIA—Goldman Brothers; E. Goldman, sultings; The Annex.

PHILADELPHIA—Gimbel Brothers; Miss A. Guggenheim, umbrellas; Miss A. B. Lerner, ready-to-wear; B'way and 32d; Pennsylvania.

PHILADELPHIA—Trio Waist Co.; H. Kessler, waist materials; 39 W. 32d; The Annex.

PHILADELPHIA—Largman Brothers; J. Largman, neckwear materials; 200 5th Av.; Pennsylvania.

PHILADELPHIA—Junoform Co.; G. B. Smith, corset materials; 1,270 B'way; Breslin.

PHILADELPHIA—Schor's Specialty Shop; I. Schor, plush stoles; 1,204 B'way, Room 400.

PHILADELPHIA—Stewart's; Miss Bernstein, jobs skirts; 120 W. 32d.

PHILADELPHIA—Ullman Brothers; B. H. Ulman, skirtings; 1,270 B'way.

PHILADELPHIA—Blauner's; H. Blauner, jobs coats; Miss Schenk, jobs silk skirts; J. Goldberg, silk dresses; 120 W. 32d.

PITTSBURGH, Pa.—Imperial Skirt Co.; D. Alpern, dress, skirt materials; Herald Square.

PITTSBURGH—Lewin-Neiman Co.; B. Neiman, Mrs. M. Flatow, jobs silk and georgette dresses; 1,160 B'way.

PITTSBURGH—Kaufman Dept. Store; H. Heyman, dresses; 1,261 B'way.

PITTSBURGH—Rosenbaum Co.; Miss A. Bickart, ribbons; 120 W. 32d.

PITTSBURGH—Frank & Seder; Edgar Frank, basement jobs waists; A. M. Bibro, basement jobs shoes; 364 5th Av.

PITTSBURGH—Pittsburgh D. G. Co.; F. B. Patton, silks, velvets, linings, ribbons; 49 Leonard; Pennsylvania.

PITTSBURGH—Boggs & Buhl; J. A. Greer, men's furnishings, shirts, men's, boys' shoes; 1,140 B'way.

PORTLAND, Me.—Eastman Bros. & Bancroft; H. B. Lowell, hosiery, men's furnishings.

PROVIDENCE—J. Samuels & Bro.; J. Sullivan, representing; 120 W. 32d.

READING, Pa.—Harvey's; Charles M. Adelman, tricotine suits, tricotine silk dresses; Pennsylvania.

READING, Pa.—New York Waist & Skirt Co.; W. Weiner, waists, skirts; Aberdeen.

RICHMOND, Va.—Miller & Rhoads; W. M. Didenhover, cloaks, suits, waists, furs; 432 4th Av.; Pennsylvania.

ROCHESTER, N. Y.—Sibley, Lindsay & Curr Co.; George L. Feltes, staple notions; 432 4th Av.

ROCHESTER—B. Forman Co.; Miss B. Sellerken, silk, muslin underwear; 225 5th Av.

SALEM, Mass.—W. G. Webber Co.; Miss A. E. Buckley, hosiery and knit underwear; 404 4th Av.

SAN FRANCISCO—S. Lubarsky, skirtings; Pennsylvania.

SCRANTON—Scranton Dry Goods Co.; H. D. Ehrlich, cloaks, suits, infants', children's wear; The Annex.

ST. PAUL—Golden Rule; Miss M. Doyle, gloves; 1,261 B'way; Great Northern.

SUNBURY, Pa.—N. M. Ohrbach; J. M. Mase, jobs suits; 14 E. 14th.

SYRACUSE, N. Y.—Dey Bros. & Co.; H. G. Robinson, hosiery, gloves, men's furnishings; 220 5th Av.

SYRACUSE, N. Y.—Chappell-Dyer Co.; Miss Mary E. Doyle, millinery; 6 W. 32d; McAlpin.

WASHINGTON—Woodward & Lothrop; J. M. Buzzell, woolens, dress goods, linings; J. A. Hobson, upholstery goods, curtains; J. W. Gray, ladies' shoes; 334 4th Av.

WASHINGTON, D. C.—M. Goldenberg; A. H. Baum, hosiery, furn. goods, silverware; 303 5th Av.; Cumberland.

WASHINGTON—Sloan & Sons Co.; J. D. Furlong, silks and velvets; 432 4th Av.

WATERBURY, Conn.—N. M. Ohrbach; S. Fried, jobs suits; 14 E. 14th.

WILLIAMSPORT, Pa.—N. M. Ohrbach; O. N. Bresser, jobs suits; 14 E. 14th.

WOONSOCKET, R. I.—Harris & Mowry Co.; William N. McMurtrie, hosiery, knit underwear, toilet goods, men's furnishings; 409 4th Av.

WORCESTER, Mass.—Denholm & McKay Co.; E. R. Rafferty, upholstery, curtains; 280 5th Av.

CITYWIDE COST CRUSADE.

LOUISVILLE, Ky., April 27.—Ministers of all church denominations, leaders of labor organizations, social workers and city officials were enlisted today in a campaign started by various women's clubs to discourage buying at present prices, curtail unnecessary spending and unite the city in a pledge to save and economize.

This week is being devoted to enlistment of the citizenship, Monday being fixed for formal launching of the campaign by a "Cheaper Living Committee."

BUSINESS NOTES.

The employes of Best & Co. of this city held an informal dance last night in the grand ballroom of the Hotel Pennsylania. The proceeds will go to the store's Mutual Benefit Association. A. H. Ball, President of the company, T. A. Ball, Vice President, and Philip Le Boutillier, General Manager, attended the dance.

On and after May 4 Mr. and Mrs. L. N. Crakow, ready-to-wear resident buyers and commission merchants, will be located in new and larger quarters in the American Railway Express Building at 119 to 125 West Twenty-fifth Street.

BUSINESS RECORDS

In Town.

F. N. BELSARIO—A petition in bankruptcy has been filed against F. N. Belsario, antique furnishings, at 50 West Fifty-fifth Street, by the following named creditors: Samuel M. Friedman, $605; Lan's Curiosity Shop, $605, and Warwick House, Ltd., Inc., $70. Judge Mayer has appointed Matthew A. Henkel receiver in $500 bond. Belsario (it is spelled that way and Belisario in the petition) is said to have been engaged in the antique business for forty years, twenty-three years in Italy and seventeen years in this country.

UNITED PICTURE PRODUCTIONS CORP.—A petition in bankruptcy has been filed against United Picture Productions Corporation, motion picture business, at 1,600 Broadway, by the following named creditors: Royal Ribbon and Carbon Company, $5,890; Linnsmith Press, $1,278, and Bernard Kowalsky, $496.

WILLIAM HYLAND, 182 Shelton Avenue, Jamaica, N. Y., formerly manager of the Hotel Lorraine, at Forty-fifth Street and Fifth Avenue, has filed a petition in bankruptcy here, with liabilities of $35,302, of which $7,500 is a secured claim, and assets of $18,212, consisting of accounts due. Lincoln National Bank is a secured creditor for $7,500 on note, dated Nov. 3, 1919, and payable Feb. 3, 1920, made by the Intercity Hotel Operating Corporation (now in bankruptcy), which conducted the Hotel Lorraine. Among the creditors who are unsecured are Frederick J. Eisler, $7,897; Jacob Wachsman, $5,383; Cornelius Gallagher, $5,000; Delia Flanigan, $2,500, and Patrick McGovern, $2,000. Nearly all of the claims are for money loaned to petitioner or in connection with Intercity Hotel Operating Corporation.

HARRY NEMHOUSER—A petition in bankruptcy has been filed against Harry Nemhouser, retail butter and eggs, at 1,716 2d Av., by the following named creditors: F. C. Barger & Co., $655; Lambly & Alpaugh, Inc., $909, and Trachtenberg & Meyers, $448. Liabilities are said to be about $15,000 and assets about $1,000. Judge Mayer has appointed Lewis H. Saper receiver, in $500 bond. It is stated that Nemhouser recently claimed, at a meeting of his creditors, that his assets were approximately $600.

JAMES M. BRODBELT, unemployed at present (formerly a whiskey salesman), at 3,810 Broadway, has filed a petition in bankruptcy with liabilities of $1,445 and no assets. The only creditor is Lelia J. Brodbelt, on judgment obtained April 22, 1920.

THOMAS AIELLO, expressman, at 51 West 29th St., has filed a petition in bankruptcy with liabilities of $6,225 and no assets. Joseph Banks is a creditor for $5,000; claim for damages for personal injuries on verdict rendered April 15, 1920.

REGINA DRESS CO.—Clifford G. Ludvigh has been appointed receiver by Judge Mayer for Samuel Rabinowitz, Leonard Sachs and Julius Boloker, individually and as copartners trading as Regina Dress Co. at 47 East 12th St., in $500 bond. Liabilities are said to be about $10,000, and assets, consisting of fixtures, machinery and small amount of merchandise $1,000.

UNITED PICTURE THEATRES OF AMERICA, INC.—Judge Mayer has appointed Harry Zalkin receiver for United Picture Theatres of America, Inc., distributer and producer of motion pictures at 1,457 Broadway, in $2,000 bond. It is stated that the liabilities are at least $379,000, and that assets are about $300,000, consisting of cash on hand and in bank, furniture, fixtures, negatives, prints, unpaid subscriptions to capital stock, rentals due, about 1,000 contracts with motion picture theatres and advertising merchandise, consisting of slides, displays, &c.

JOHN E. CONNOLLY & CO.—Judge Mayer has dismissed the petition in bankruptcy filed April 2 against John E. Connolly, doing business as John E. Connolly & Co., hay and feed, at 555 West 34th St., on settlement with creditors at 70 cents on the dollar.

JOSEPH L. ROSENBERG—Judge Mayer has granted a discharge from bankruptcy to Joseph L. Rosenberg, doing business as Rose Shop and Capitol Millinery at 379 8th Av. and 2 East 14th St. The petition in bankruptcy was filed against him on March 4, 1918. The liabilities are fixed at $30,583.

PORTO RICO GAS CO.—Judge Mayer has appointed Rufus M. Redding and Herbert W. Brown ancillary receivers of the assets in this jurisdiction of the Porto Rico Gas Co., Porto Rico, in $2,000 bond in a foreclosure suit brought by the Guaranty Trust Co. of New York as trustee. The suit is brought in connection with a $5,000,000 issue of sinking fund gold bonds.

JUDGMENTS.

Filed yesterday; the first name being that of the debtor:

In New York County.

Acarino, Feliciano—F. J. Martin, Inc. $255.83
Allen, Franklin W.—Jeremiah Skidmore's Sons 1,235.96
Beringer, George A.—W. F. Oglesby 271.00
Butler, Wynn—Williamsburgh City Fire Ins. Co., costs 139.00
Bernard A. Rosenberg, Inc.—A. H. Mintz 345.72
Brumberger, Julius—Gardstein Embroidery Co., Inc. 108.58
Baird, James E.—Fleischman 213.41
Crawford, John L., and Nora Crawford—B. Adler 103.17
Chester White Livestock Co., Inc.—W. E. Young 162.52
Cabot Real Estate Co.—R. Cronin 2,634.19
Dickstein, Samuel—Studebaker Corp. of America 331.91
Engber, Emanuel—A. J. Loewinger et al. 196.28
Fistenberg, Morris—W. Jaffa, costs 46.47
Greenbaum, Moses—R. G. Turnbull 513.18
H. E. Gilbert Co., Inc.—Crucible Steel Co. of America 1,185.30
Horowitz, Abraham—L. S. Lipshitz 216.90
Isaacs, Phil.—Belnord Automobile Storage and Supply Co. 203.17
Israel, Sigmund (High Grade Machine Works)—P. Minardi 126.70
Janus, Elisabeth F. de G.—H. von der Decken 32,566.68
Same—E. B. von der Decken 32,566.68
Kennedy, Frederic P.—A. C. Penn, Inc. 754.67
Levine, Morris, and Max Zaritsky—J. S. Friedman 171.72
Lindenberg, Leo—Riggs National Bank of Washington, D. C. 377.57
Levine, Albert L.—Republic Auto Parts, Inc. 250.58
Lieberman, Bennie, and Joseph Elfent (Liebman & Elfent)—M. Heyman 112.70
Martindake, Joseph B., and J. Harper Poor, receivers—National Arts Club, costs 110.96
Murray, James and Wm. D. Ficken—People, &c. $1,000.00
Middleton, Wm. T.—Riverside Coal Co. $171.89
Moreale, Peter—Swift & Co., Inc. $101.65
Manhattan Millwork & Cabinet Co., Inc.—Prever Lumber Co. $980.80
Merksamer, Jennie—M. Cohen et al. $287.80
McCoy, J. Taylor—S. A. Kerr et al. $158.47
Nisenvitz, Samuel—L. Berkowits et al. $1,764.24
Nestel, August—Bernheimer & Schwartz Pilsner Brewing Co. $5,861.69
Naftali, Selim (Naftali Importing Co.)—G. H. Hayn $275.41
O'Neill, Thomas ..... and Edw. L. (Thomas J. O'Neill & Co.)—C. Weissmann $807.81
Price, Wallace C., Jr.—J. G. Paton et al. $151.70
Same—M. Simons et al. $967.70
Perry, Geo. H.—Lotos Advertising Co. $1,648.77
Rosner, Jane—M. Onera $153.66
Spicci, Mauro—A. J. Bates & Co., Inc. $624.54
Stern, David F.—B. Goldstein 543.72
Saxton Dress Co., Inc.—M. W. Hollander et al. $166.18
Sklar, Benjamin and Max Mager (B. Sklar & Co.)—L. Heller $791.50
Sheffield Farms Co., Inc.—J. Tannenbaum $1,264.10
Tierney, Edw. J.—G. Schleicher $102.93
V. Johnsen Co., Inc. and Vidkunn Johnsen—Commercial Cable Co. $206.65
Same—same $260.52
West, Maria W.—C. West et al. $2,002.71
White Enamel Refrigerator Co.—W. Thompson $14,138.95
Wheeler, Wm. T.—E. Wiener $77,254.96
White, Jacob and Mark (White Bros.)—L. Hirsch $450.95
Zvirin, Nathan—Geringer Bros. $435.20

In Bronx County.

Ballenzweig Hyman—National Surety Co. $35.31
Cohen, Abe and Harry Rubenstein—People State of New York 500.00
Colina, George and Harry Rubenstein—Same 500.00
Fonda, Zacharious—A. L. Morritt 1,950.95
Gross, Samuel H.—E. W. C. Arnold 903.61
Goldstein, Morris—B. Cohen 125.90
Gussman, Morris I.—M. Gordon 265.49
Kessler, Libbie—Fisk Rubber Co. 151.66
Mergenbesser, Jules and Samuel—M. Davidson 197.76
Nalitt, David L.—D. Halpern 175.72
Same—G. Ike 170.72
Ocon, Cecilee—E. Cotter 338.97
Pell, Samuel F.—J. F. Dymock 262.20
Rifkin, Samuel—National Surety Co. 250.00
Scully, Mary—A. F. Willie 1,594.15

SATISFIED JUDGMENTS.

The first name is that of the debtor; the second that of the creditor and date when judgment was filed:

In New York County.

Bunkenberg, Mary—A. Etrin, July 5, 1917 ..... $261.70
Dearing, James, and Fidelity Casualty Co. of New York—B. S. Coler, March 24, 1920 ..... 300.00
Dow, Florence M.—S. Goldstein, April 8, 1920 ..... 1,647.50
Eisenman, Amelie—W. Brunner, April 22, 1912 ..... 117.97
Becker, Adolphine C.—Lawyers Mortgage Co., Nov. 20, 1918 ..... 966.26
Feldman, Belle—P. Loft, April 16, 1919 ..... 281.65
Export American Products, Inc.—Aberdeen Trading Corp., April 19, 1920 ..... 365.70
Same—Same, April 19, 1920 ..... 390.70
Goldberg, Nathaniel M.—Bank of the U. S., April 19, 1920 ..... 4,041.90
Same—Same, April 1, 1920 ..... 5,047.01
Fennell, George W.—L. Lieberman, March 25, 1920 ..... 591.76
Same—M. Lieberman, March 25, 1920 .. 165.00
Owen, J. Berton—Loring Lane Co., Nov. 28, 1919 ..... 105.45
Soodkevic, Frederick, and Nathan Vartun—People, &c., April 18, 1920 ..... 1,000.00
Zagon, Isidor—J. Baumgold et al., March 16, 1916 ..... 500.26
Turetsky, Israel—S. Rivin, Feb. 28, 1919 ..... 300.00
Verdi, Michael H.—M. S. Kemmerer et al., Dec. 15, 1911 ..... 4,121.20
Messinger, Henry G.—Frederick Hollemander & Co., July 24, 1914 ..... 156.75
Cragin, Franklin F., and Herbert F. Quick—U. S. Transport Import and Export Co., Inc., April 14, 1920 (canceled) 116,040.64
Dudley, John L., Jr.—J. E. King, Dec. 7, 1918 (canceled) 6,097.45
Cohen, Kalman, and Abraham Posner—People, &c., March 14, 1910 (vacated) .. 500.00

In Bronx County.

Mackenzie, Archibald T.—C. M. Phraser, Sept. 23, 1915 (canceled) $5,785.47
Sauer, G. Gustav—G. Musser, Oct. 21, 1916 (canceled) 1,814.85

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"PASTERNACK HAS IT"
10 STYLES OF ALL-SILK
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10.75 Net
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ANDERSON
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DRESSES
$6.75 to $10.75
A FEW SPECIALS
AS LOW AS
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Dresses Wanted
Western Jobber placing quantity orders
ON FALL STYLES
in
Tricotines, Serges and Charmeuse.
Call before 11 A.M. or after 4:30 P.M.
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In all grades, white and colored, at the usual Potter prices, which means—below the market.
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SPORT AND FOLO COATS
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COTTONS: $6.75 to $14.75
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Size: (41 to 53) and (42½ to 54½)
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All Shades. All Sizes.
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Preference would be given to a man who, besides knowing the Manilla trade, is also well acquainted with other Far Eastern markets.
A sound knowledge of the Textile trades is essential.
Applications should contain full details regarding qualifications, past experience, age, nationality, salary, etc.
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Full information in first letter.
Address S. N. SANDLER
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Telephone Vanderbilt 6494

UNIVERSAL DISCOUNT CO.
100 Fifth Avenue, New York.

GIRL SECRETARIES IN OVERALLS. Congressmen's girl secretaries created a sensation in the House of Representatives Office Building in Washington, D. C., by coming to their daily work garbed in overalls. Five of them are shown returning from luncheon in the Rotogravure Picture Section of The New York Times next Sunday.—Advt.

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Stimulators of Trade
WAISTS
Made from a Heavy Quality of Crepe de Chine
Colors: White and Flesh
Priced at $2.25 each
Packed ½ Doz. to a Box
Each garment fastened with Kohinoor Snap Fasteners. Will not slip open.
Prompt delivery guaranteed
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THE LOUIS L. GINSBERG CO., Inc.
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SUITS and COATS
AT SACRIFICE PRICES.
Choice assortment of fine Tricotine and Serge Suits—also Silk lined Sport and Utility Coats in large variety.
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FOR IMMEDIATE DELIVERY
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COTTON WAISTS
New, Snappy, Up-to-the-Minute Styles
VOILES BATISTES
ORGANDIES NOVELTIES
to Retail at $1.00 to $2.00
An Unusual Opportunity to Meet the Increased Demand for Low Priced Waists.
West Point Waist Co.,
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None Better
HEAVY TRICOLETTE
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DRESSES $15.75
In stock for prompt shipment
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OF
Coats and Suits
AT A PRICE
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10,000 Fine French
VOILE BLOUSES
in—40 Exquisite Models
at—Greatly Reduced Prices
Visit Our Showroom. Wire or Write for Samples.
MAKEGOOD WAIST CO.
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144 WEST 27 ST., NEW YORK
Phone Watkins 198

LOST AND FOUND.

LOST—Lady's bag, between 31st St. and Broadway and 34th St. entrance of Waldorf-Astoria; contained $6 in bills, "A. C." initialed handkerchief, "M. A.," a golden pencil and a pearl necklace with diamond clasp, broken, put into an envelope of Waldorf-Astoria stationery to have it restrung; reward offered. Return to Waldorf Hotel, Room 1347.

LOST—Green, gold engraved, flexible bracelet, on Sunday evening, Plaza Theatre, Savoy Hotel, then to 421 East 57th St. Reward if returned to M. C. M., 421 East 57th St.

LOST—Diamond and platinum link bracelet with square sapphire, near 145th St. and Broadway, N. Y.; generous reward. Apt. 2D, 676 Riverside Drive. Tel. Audubon 6552.

LOST—Three stock certificates on agreement near Meserole St., Brooklyn; person refunding the above will be rewarded. Thompson Novelty, 12 West 21st St.

LOST—On April 23, 11:30 A. M., Ford Sedan; license 145,529; motor 32, 66, 168. Return to 854 West 181st St., Apt. 4E, Burke; reward; no questions asked.

LOST—Tuesday, April 27, between Chambers and Cedar Sts., lady's openface gold watch, black ribbon fob, with gold locket; owner's full name on watch; reward. Tel. 5700 John.

LOST—Sunday evening, diamond bar pin, between 2 East 86th St. and 140 East 59th St., or in taxicab; reward. G. D. Y., 2 East 86th St. Phone 9503 Lenox.

LOST—Lady's diamond crescent pin, on downtown Lexington Av. subway to 59th St. or on 59th St. to 5th Av.; liberal reward. J. J. Renn, 9 West 31st St.

LOST—In Metropolitan Opera House, Saturday matinee, gilt chain purse; containing $2 and change. Return to Opera House Box Office. Suitable reward.

LOST—Diamond and platinum lorgnette, on 5th Av., between 42d and 43d Sts., or on 52d St., about 11 A. M. April 26; liberal reward. Tel. 7807 Lenox.

LOST—Diamond screw earrings, Saks's, Altman's, or vicinity; liberal reward. Mildenberg, 2,328 Newkirk Av., Brooklyn. Phone Mansfield 292.

LOST—Packages containing time cards, on Broadway, between 42d and 45th Sts. Kindly return Universal Embroidery, 33 West 45th.

LOST—Diamond horseshoe pin. $100 reward for return to Mrs. Z. Z. Gray, 141 East 72d St., New York City.

LOST—Diamond horseshoe brooch; liberal reward. Mrs. George Burgess, Hotel Bristol.

LOST—In Twentieth Century taxi, package containing silver flask and silk; reward. Z 2191 Times Annex.

LOST—Black onyx bar pin, with diamond, June 24, '84, on back; reward. Seaman, 129 West 69th St.

Wearing Apparel.

LOST—Two-skin Hudson sable scarf or neckpiece, Sunday night, at Woodmansten Inn or between Vanderbilt Hotel and Blue Sprocket Garage, 31st St.; liberal reward offered for return. Murphy, Room 2062, 50 Church St. New York. Telephone 6174 Cortlandt.

LOST—Stone Marten fur neckpiece; auto road from Long Beach to New York; liberal reward. Return to Mrs. I. Trepp, 325 West 93d St., New York. Telephone Riverside 6860.

LOST—Small seal scarf, Sunday night, between 140th St. and Broadway and 91st St.; reward. 39 West 91st St.

LOST—Saturday in Brown & White taxi at 4:30, two-skin sable scarf; liberal reward. Reiss, Riverside 4618.

LOST—Cameo diamond brooch, between Art Students' League and 58th St. Return Rubio, 215 West 57th St.; reward.

LOST—April 23, on street or in taxi, two black satin slipper bags monogrammed I. C. T.; reward. Notify Schuyler 2207.

LOST—McAlpin Hotel or 34th St., between McAlpin and Waldorf, natural skunk scarf; reward. Tutwiler, 471 Park Av.

LOST—Sable scarf, in Ford taxicab, from Algonquin Hotel to Post-Graduate Hospital; reward. Sully, Algonquin Hotel.

LOST—Beaver fur scarf, left in Broadway subway train, at 96th St.; liberal reward. Sallsch, 980 Fox St. Intervale 2710.

Cats and Dogs.

LOST—Boston brindle, bought Dog Exchange, Myrtle Av., Stanhope St. Buyer communicate owner, August Portz, 221 Wyckoff Av., Brooklyn. Evergreen 1187.

LOST—Boston bull, with white mark above and around nose and on front leg. Liberal reward if returned to Mrs. Marcus Loew, 300 West End Av.

LOST—Bulldog, around 72d St. and Broadway, Monday night; license tag 3750R. Reward if returned to 300 West End Av.

LOST—$10 reward, Irish terrier; answers name "Paddy." Rooms, 114 West 86th St.

Found.

FOUND—April 20, on 44th St., money; describe fully. M 110 Times.

FOUND—Wrist watch, with initial on back. Telephone Bowling Green 4270.

FOUND—Gold mesh bag, Broadway, Sunday afternoon. Phone Hanover 7070.

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(Only 3 days more to wait)

You'll be surprised!

Willow, Reed Furniture
SUITABLE ALL HOMES
Removal Sale
Building Coming Down May 1st
LARGEST SELECTION
LOWEST PRICES
LONG BEACH WILLOW CO.,
229-233 EAST 41ST STREET.

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Siegfried Sassoon
Picture Show $1.50
Counter Attack 1.25
The Old Huntsman 2.00
E.P.Dutton&Co., 681 5th Av.,N.Y.

American Cement Tile Mfg.Co.
TILE ROOFS FOR INDUSTRIAL PLANTS
LASTING LOW IN COST SIGHTLY
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160 Broadway, N. Y.
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BEFORE YOU START
Insure your baggage in the Niagara Fire Insurance Co.
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123 William St., New York.
Costs 1%. Protection world-wide.

U. S. AGENTS TAKE UP RENT RIOT THREATS

Department of Justice Will Co-operate to Check Disorder Here on May 1.

AGITATORS TO BE WATCHED

Alderman Kenneally Introduces Resolution to Fix Rates for Moving Vans.

Chairman Arthur J. W. Hilly of the Mayor's Committee on Rent Profiteering announced yesterday that the Department of Justice will co-operate with the committee to put down disturbances on May 1 growing out of rent strikes or other demonstrations instigated by extremists. A representative of the department will confer today with Leo Kenneth Mayer, counsel to the Mayor's Committee on Rent Profiteering, and it is expected that leaders in the movement to call a rent strike in the East New York, Brownsville and Williamsburg sections of Brooklyn and in certain parts of the Bronx will be watched.

Mr. Mayer will bring to the attention of the Department of Justice the exorbitant rates demanded for moving household goods on May 1. Alderman William F. Kenneally introduced an ordinance at yesterday's session of the board fixing the rates for moving and doing away with the "special contract," by means of which the moving van owners "gouge" customers. Because of increased labor costs rates are advanced by the proposed ordinance. The rates under the ordinance are as follows, (old rates in parentheses):

Where a vehicle drawn by one horse and having an inside floor surface of at least 40 square feet is used ($1.25), $1.75 per hour; where a vehicle drawn by two or more horses and having an inside floor surface of at least 70 square feet is used ($1.50), $2.50 per hour.

Where a motor-driven vehicle having an inside floor surface of at least 70 square feet is used ($1.75), $2.50 per hour; where a motor-driven vehicle having an inside floor surface of at least 90 square feet is used ($2.50), $3.50 per hour; for the services of each man in addition to the operator or driver, 50 cents per hour.

The number of men to be engaged on any one job or operation is not to exceed four, including the driver, except when specially agreed upon by the person engaging the van. In case any vehicle, while engaged in the transportation of goods, should break down or become disabled from any cause, no charge shall be made for the period of such disability.

The ordinance was referred to the Committee on Welfare and a public hearing will be held.

Mr. Mayer estimated that 25,000 families will move May 1. He said he looked for considerable confusion, because many tenants will be unable to take possession of apartments which they have rented, due to stays granted by the courts to families unable to find new homes. Although there may be some trouble in some parts of the city in connection with rent strikes, he said, he did not expect any serious disorder. He issued a warning that tenants resorting to malicious destruction of property will find themselves inviting the disapproval of the authorities and will get little relief from the courts. "The rent strike will prove a fizzle," he declared.

The Mayor's committee is planning to avert a shortage of vans. It was reported yesterday that the usual May Day parade of labor organizations may not be held in the Brownsville section of Brooklyn. Harry Rich, manager of the Brooklyn Tenants Protective Union, said yesterday that he understood that the parade had been called off. He doubted there would be a no rent strike on May 1, saying that the idea of a strike was being engineered by a few irresponsible persons.

Judge Vernon M. Davis in the Supreme Court yesterday held that the complaint in the case of the tenants of the Gardens Apartment against the Gardens Apartment, Inc., did not state sufficient facts to constitute a cause of action. The tenants complained that the rents demanded from Oct. 1 were as much as 200 per cent. higher than present rents.

A volunteer arbitration board, to adjust disputes between tenants and landlords, has been organized by the Harlem Board of Commerce. Meetings will be held every Tuesday night at 290 Lenox Avenue. The first meeting was held last night.

HIRSHFIELD ORDERS STRATON TO APPEAR

Issues Subpoena, but Postpones Testimony So Pastor May Go South.

SMITH MAKES A PROTEST

Swann's Aid Says He Will Seek Indictment of Persons Interfering in Vice Inquiry.

Commissioner of Accounts David Hirshfield yesterday subpoenaed the Rev. Dr. John Roach Straton, pastor of Calvary Baptist Church, to appear before him this morning as a witness in his investigation of the Police Department, and thereby caused another clash with Assistant District Attorney James E. Smith, who wrote Hirshfield that the subpoena by him of any witness to be used by the District Attorney in the vice cases would seriously interfere with the cause of justice. Dr. Straton refused to testify voluntarily before Commissioner Hirshfield on the ground that the latter's investigation was intended to whitewash the Police Department.

Dr. Straton left last night for Marion, Ala., where he will make the baccalaureate address at the commencement of the Marion Military College, which he formerly attended. With Thomas B. Felder, his attorney, Dr. Straton called upon Commissioner Hirshfield and agreed to appear before him after his return on May 20.

Whether Dr. Straton will testify remains to be determined. Mr. Felder, before seeing Commissioner Hirshfield, said he would have to determine whether the Commissioner of Accounts had any jurisdiction and, if so, how far the law empowered him to go. Dr. Straton, when asked if he intended to testify, replied that it depended upon what questions were asked him.

Commissioner Hirshfield, before subpoenaing Dr. Straton, sent a letter to Judge Malone of General Sessions asking if there was any objection to Dr. Straton's examination, but issued the subpoena before receiving a reply. Judge Malone referred the letter to Assistant District Attorney Smith, who sent a letter to Commissioner Hirshfield to the effect that Judge Malone agreed with him that Dr. Straton should not be called by the Commissioner and that he would take steps to prevent Commissioner Hirshfield from examining any witness in the vice inquiry.

After sending the letter Mr. Smith declared that if any attempt was made to call witnesses he intended to use in his vice investigation he would go before the Grand Jury and ask for the indictment of any person interfering with them. Commissioner Hirshfield later disclaimed any intention of interfering with the police trials.

Commissioner Hirshfield sent a letter to Charles H. Griffiths, attorney for Thomas Healy, who was indicted for violation of the Volstead Enforcement act upon Dr. Straton's testimony, asking for verification of newspaper accounts of the latter's testimony before United States Commissioner Hitchcock, naming Daniel Hoffheim, an investigator for the Committee of Fourteen, as having accompanied him upon his trip through the Broadway district.

HOSPITAL FUND INCREASES.

Post-Graduate Endowment Campaign Near Million Mark.

Dr. James F. McKernon, Chairman of the Endowment Fund Campaign Committee, Post-Graduate Medical School and Hospital, announced last night that a total of $908,760.30 had been raised. An intensive campaign is to be started at once in the hope of having the first million safely pledged by the end of this week. About $200,000 already has been subscribed toward the second million.

Among the gifts announced last night are the following: Anonymous, $5,000; Dr. J. Bontley Squier, $2,500; Middleton S. Burrill, $1,000; Electric Storage Battery Company, $1,000; Dr. James N. West, $1,000; E. H. Peterson, $1,000, and the X-Ray Department, Post-Graduate Hospital, $700.

Gimbel Brothers
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Store Hours 9:00 to 5:30

ANNIVERSARY SALE of
Children's Buster Brown Shoes
FOR ALL AGES

One year ago, we introduced Buster Brown Shoes for Children to our customers. Since then, we find, these shoes have steadily increased in popularity; the children love them, and their parents approve of them. To celebrate their success, during this week, April 26th and ending May 1st, we announce an Anniversary Sale, in which you may

FOR ONE WEEK
Take 15% off the Regular Price
of any Buster Brown Shoe in our stock

These shoes may be had in many styles, only a few are pictured here; in many leathers, and in sizes which range from the wee infant size to that of the boy and girl of High School age.

ALL ARE INCLUDED IN OUR ANNIVERSARY OFFER

There is no better shoe made for children than

For Girls For Boys of 2 to 16
BUSTER BROWN SHOES

We are their sole New York City Agents
Regular prices range, according to sizes, from
$3.95 to $10.75

GIMBELS—CHILDREN'S AND MISSES' SHOE SECTION—Second Floor.
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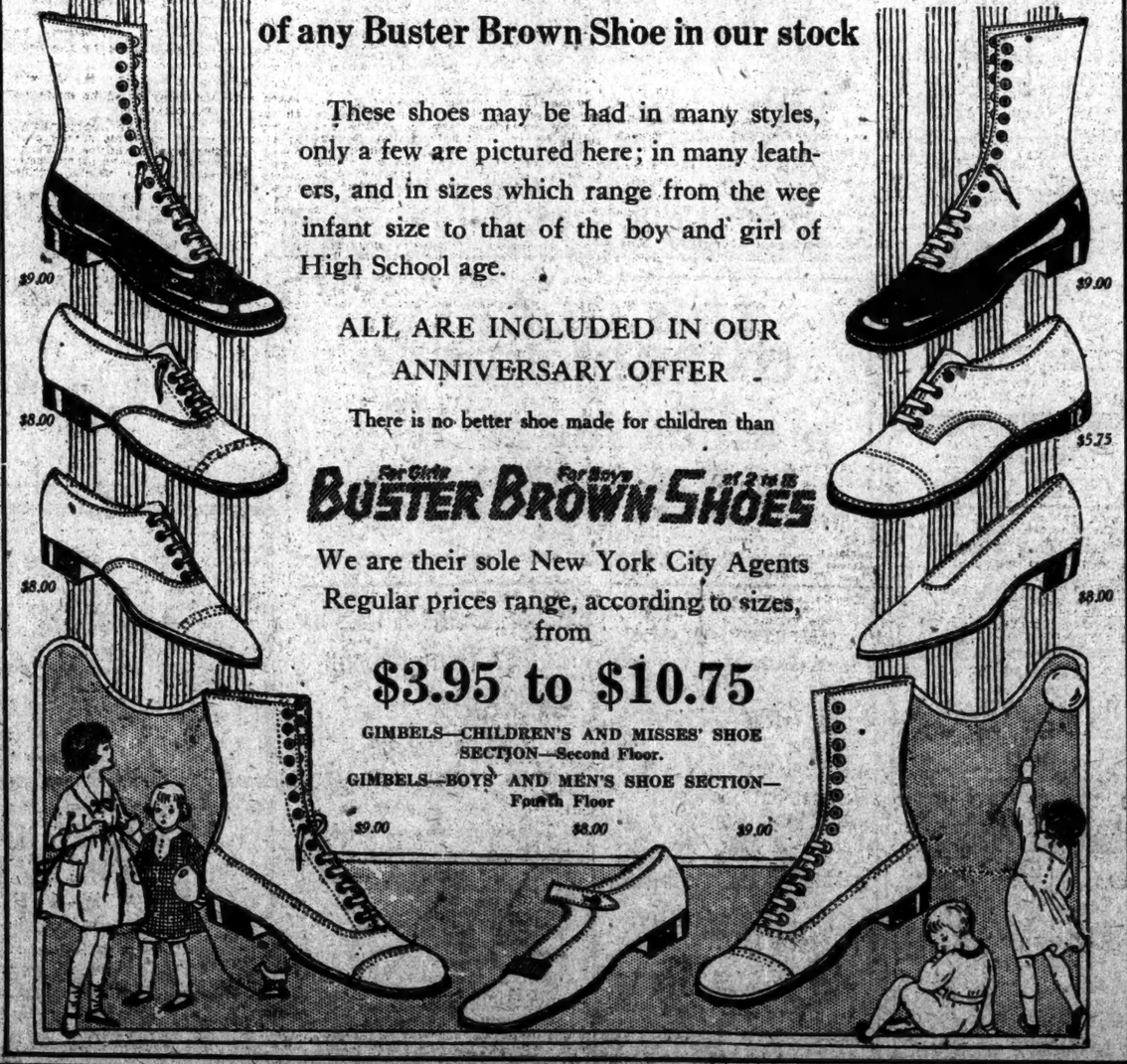

"What hath God wrought?"

THIS was the first message sent over the first commercial telegraph line built by Professor S. F. B. Morse of New York University. That wonderful instrument, perfected in a little room of the University Building at Washington Square, has annihilated time and distance. It has brought cities together. It has quickened the wheels of commerce and industry immeasurably.

The service it has rendered and will continue to render, not only to our own nation but to all humanity, cannot be expressed in terms of material wealth

Other valuable scientific advancements have been made at New York University. The first photograph of the human face was taken on the roof of the University Building. Colt's famous Firearm was perfected in one of the laboratories. These are only a few of the achievements in the fields of science and engineering brought about at New York University.

New York University would make still greater contributions to the city and the nation, if she had the necessary means.

At present, she is handicapped by the lack of laboratories, equipment and classrooms.

At University Heights a group of new engineering buildings remain only partially completed. When finished they will house a technical school peculiarly fitted to its metropolitan environment and planned for an era of unexampled engineering activity. It will give New York additional reason for pride in the institution that bears the city's name.

To complete and equip these buildings and to provide other facilities for the hundreds of New York students for whom there is not room today,

New York University needs $6,450,000.

THIS ADVERTISEMENT is No. 4 of a series prepared by the students of New York University to tell of the needs of the University that is serving the needs of New York.
THIS SPACE is paid for by a Graduate of the University.

"It's in New York. It's for New York"

New York University
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512 Fifth Avenue, New York

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FINDS WAR TAXES BAR AID TO EUROPE

U. S. Chamber of Commerce Committee Attacks Excess Profits and Income Levies.

TARDY PEACE DEPLORED

"Paralyzed Condition" of Railroads Seen as Main Cause of Living Costs.

RAIL UNIONS CHALLENGED

Lumberman Declares Time Has Come to Break Their Stranglehold.

Special to The New York Times.

ATLANTIC CITY, N. J., April 27.—Federal excess profits and income taxes are elements hampering extension of private capital to aid Europe, according to the report of the Committee on European Finance, submitted today to the Chamber of Commerce of the United States at the first general session of the annual meeting now in progress. Concrete action by the Government will be necessary to any big practical effort, declared James S. Alexander, President of the National Bank of Commerce of New York, Chairman of the committee.

The report on overseas financial measures, an aftermath of the international business conference held here last October, and a move seeking to put the 3,000 business men on record as opposing the soldiers' bonus were outstanding features of the day's proceedings, while a night meeting on Young's Pier concentrated on the convention's chief aim—increased production. Speakers scheduled for the "production meeting" were Secretary of Commerce Alexander, discussing the Government's part in speeding up output; ex-Commissioner of Internal Revenue Daniel C. Roper, talking about Federal taxation; George E. Roberts, Vice President of the National City Bank, on the financial aspect of more goods, and George T. Buckingham, a Chicago attorney and expert on trade law, who declared the taxpayer "a very gentle animal."

"One condition bears upon the absence of free funds in America for investment purposes," declared the report of the Alexander Committee, "and that is that the large investor, both corporate and individual, is largely unavailable because of the present situation with respect to taxation. Under existing rates of Federal income tax a return of 5 per cent. without tax deduction is more attractive than domestic or foreign investments which are subject to tax.

Urges Tax Reductions.

"We therefore believe that it is the duty of the Chamber of Commerce of the United States to advocate such a modification and reduction in the excess profits tax and income tax as will enable those with large incomes to invest freely a part of their surplus in the securities of corporations organized for international development or to promote foreign trade, and thus increase the supply of free funds in America for investment purposes."

It was the opinion of Mr. Alexander and his associates that the "small investor" was not saving money any more and that he had become a victim of the speculative hysteria that succeeded the armistice. He advocated a campaign of thrift education, but discounted even this somewhat by pointing out that the big investors—the men "tied up by the onerous tax laws—was essential to the success of any venture the "small investor" might attempt. On the delay in making peace the report had this to say:

"Without in any way entering into the political aspects of the Treaty of Peace or the League of Nations, it is necessary in a discussion of the conditions influencing American investment in Europe, to point out that the continued existence of a state of war has not tended to improve conditions overseas which must always be the basis for forming credit judgments."

The question of further financing of Europe by the Government was dealt with and in registering the conviction that additional moneys departing from ropeward should be private capital, the report added: "It does not appear to us to be sound policy to proceed on an extensive scale until definite governmental sanction and co-operation is assured. The committee said that governmental impulse would be necessary to popularize any private move toward further help of Europe. Overseas nations seeking American faith in their securities, it was declared, would have to go to work, be thrifty, reduce inflation and stabilize politically.

"Method of Fooling People."

Formally opening the day's session, Homer L. Ferguson, President of the Chamber and head of the Newport News Shipbuilding and Drydock Company, said:

"The excess profits tax, adopted as a war measure and continued into peace, is in many respects not exactly a bunco game, but a method of fooling people. Many people think that they are escaping a tax altogether who are in reality paying several taxes.

"With an excess profits tax put on every single manufactured article, I contend that a consumer when he comes to buy it must pay a number of taxes, but he thinks that he is getting something for nothing. And not only that but people who are subject to these enormous taxes are forced to put their money into investments free from taxes, or partially free from taxes, thereby making it difficult for the railroads, let us say, to borrow the money to which they are entitled."

Alluding to the high cost of living, Mr. Ferguson said:

"Those largely responsible for the everlasting baiting of corporations as such and those who are making the loudest noise about the tremendous increase in living due to profiteering are the people who are to blame most for the high prices. One of the leading factors that enters into present high prices is the paralyzed condition of our railroads. The railroads of the country must be improved and made adequate to handle their share of transportation if we are to obtain any relief from advanced prices of necessities."

E. H. Angell, banker and lumberman, and Acting Mayor of Roanoke, Va., at a session of the railroad group declared, "Union labor now is in control of the railroads absolutely, and if we wait a little while they will have a strangle hold upon us from which we cannot extricate ourselves. Labor has made the challenge, and we should accept it, for this fight which has been thrust upon us must be fought out sometime. It may as well be in 1920."

Other speakers laid the railroad situation at the door of the Interstate Commerce Commission. A tentative resolution was drafted calling for higher rates.

While the general session was at work other groups met to consider their individual problems. Shipping groups under the Chairmanship of William Fellowes Morgan discussed America's maritime outlook and will report tomorrow at an open meeting to be addressed by Admiral W. S. Benson, Chairman of the United States Shipping Board. Former Secretary of Commerce William C. Redfield, new President of the Russian-American Chamber of Commerce, a speaker at the gathering of foreign commerce experts, declared he saw no reason why the blockade against Russia should be continued, as he thought it was an aid to the Soviet.

Mr. Roberts, the first speaker at tonight's meeting, declared: "It is agreed that increased production is the only remedy for the alarming situation which exists in the world today." He made a plea not only for American increase but European as well.

Warn Teachers and Firemen to Quit Unions or Lose Places

SAN FRANCISCO, April 27.—Members of the teachers' and firemen's unions, recently organized here, received notices today from the Board of Education and the Board of Supervisors, respectively, that they must give up labor union affiliations or lose their positions.

SAN ANTONIO, Texas, April 27.—A temporary injunction restraining city officials from interfering with the affiliation of members of the Fire Department with a firemen's union, recently organized here, was in force today. District Judge S. G. Tyaloe issued it yesterday and made it returnable on Friday.

GERMAN PARTIES RAISE REVOLT CRY

Campaign Begins with Charges of Bolshevist Plot to Seize the Government.

CONTEST FOR REICHSTAG ON

Danger of Revolution from Extreme Right and Extreme Left Overshadows Other Issues.

Copyright, 1920, by The New York Times Company.

By Wireless to THE NEW YORK TIMES.

BERLIN, April 26.—The campaign for the election of the new Reichstag, taking place on June 6, began yesterday with party meetings throughout Germany. The war cry of the Extreme Left is "Danger threatens from the Right," while the reactionary parties see danger only from the Left, and the Deutsche Zeitung reveals an elaborate Communist conspiracy in plans according to which Central Germany is to be the theatre of the next Bolshevist revolution, due to break before the election.

The Deutsche Zeitung's elevations cover several pages, with minutest details of the operations by which leaders of the Red Army hope to become the masters of some dozen of the most important cities of Thuringia and Saxony; from where afterward Berlin and the rest of Germany would be assailed and conquered.

If the German Bolsheviki really should have such plans this early publication is likely to frustrate them, but neither the Socialist, Centrist nor Democratic organs seem to take the revelations for more than a campaign manoeuver, though inclined to consider the attitude of the Extreme Right and Left equally dangerous to the existence of the republic.

Indeed, the danger of new revolts is dominating the election campaign and overshadowing all other questions.

BOASTS OF KILLING NURSES IN RUHR

Reichswehr Corporal, a Medical Student, Says All Red Prisoners Were Butchered.

Special Cable to THE NEW YORK TIMES.

PARIS, April 26.—The following letter, which has been sent to his paper by the correspondent of the Journal des Débâts at Strasbourg, was written by a Reichswehr soldier of the Epp Brigade in the course of the advance against the Communist troops in the Ruhr district. The writer's name is Max Zeller. He is a medical student, and the letter was written to the personnel of the hospital where he was finishing his training. He wrote:

"Winschenhafen, between Hamm and Dortmund, April 2.

"Dear Sisters and Dear Sick People: I arrived here this morning, and have at last joined my company. At 1 o'clock in the afternoon we made our first attack. If I could tell you all you would really understand what these phrases mean. We gave no quarter. Even the wounded were shot. The enthusiasm is enormous, almost unbelievable. Our battalion had only two dead; the Reds between 200 and 300. All who fell into our hands were finished with the butts of our rifles. At the end we gave a bullet, just to make sure.

"During the fight I could think only of the nurses at Station A. What happended was that we shot ten Red Cross nurses. Each of them was carrying a revolver. It was a pleasure to fire on these disgusting creatures. How they cried and prayed! But whoever is found carrying arms is considered an enemy and executed. During the war we were much more polite to the French. What do you in the hospital think of that?

"The people here give us all we want. One can fill one's self up to the eyes with drink in the cafés. My address is Corporal Max Zeller, Student, 11th Company, Epp Brigade, Post Rohra, Westphalia."

VON LEVETZOW ARRESTED.

Crowds Threaten Ex-Governor of Kiel—Gen. von Watter Forced Out.

BERLIN, April 27.—Rear Admiral von Levetzow, former Governor of Kiel, has been arrested and sent to Leipsic, according to a brief message from Kiel received by the Lokal-Anzeiger. His removal was beset with great difficulty, as attempts were made to assault him by the crowds.

The resignation is officially announced of General von Watter, commander of the German troops in the Ruhr district during the recent disorders.

It is generally believed that his resignation was due to pressure from the Left, which had long clamored against his methods of settling the troubles there.

ZIONISTS THANK BRITAIN.

Send Congratulatory Messages to Lloyd George and Balfour.

The Zionist Organization of America has sent this cable to the British Foreign Office. "We congratulate Great Britain on its appointment as mandatory for Palestine, for the creating of Jewish Homeland."

To Premier Lloyd George went the following: "Millions of Jews join us in thanking you for having brought the Jewish Homeland near realization."

To Arthur J. Balfour, former Secretary, the organization sent this message: "We thank you for effort to create the Jewish Homeland, with which your name will be imperishably associated."

CONFEREES DEPART FROM SAN REMO

Millerand Receives Ovation from Italians on His Homeward Journey.

RESULTS PLEASE GERMANS

Berlin Liberal Papers Rejoice at Decision to Invite Chancellor to Spa Conference.

SAN REMO, April 27.—The French and British delegations to the Allied Supreme Council left San Remo for Paris today on special trains.

The British, who came to San Remo with eighty members, had 120 on leaving, forty of them specialists who were telegraphed for at various times. Premier Nitti bade farewell to the departing delegates.

The question of the Adriatic settlement between Italy and Jugoslavia was discussed at a meeting in Nice yesterday between Vittorio Scialoia, the Italian Foreign Minister, and Anton Trumbitch, Foreign Minister of Jugoslavia.

When M. Trumbitch left Nice after the conference it was arranged that the two Foreign Ministers should meet again soon at Stresa, on Lake Maggiore.

VENTIMIGLIA, Italy, April 27.—Premier Millerand was warmly greeted at all the Italian railway stations on his return journey to Paris today from the sessions of the Allied Supreme Council at San Remo.

He had a particularly enthusiastic reception in this frontier town, he and Marshal Foch being compelled to alight from the special train carrying them homeward. Replying to an address of welcome by the French Consul, Premier Millerand expressed his happiness that the ties binding the Allies had been still further strengthened. He asserted that the Entente nations would remain perfectly united in peace, as in war.

Marshal Foch reviewed a procession of French soldiers crippled in the war, to whom he made a short address of sympathy.

PARIS, April 27.—Premier Millerand will probably speak in the Chamber of Deputies on Thursday, and give an outline of the results of the San Remo conference. Newspapers here are enthusiastic over what are considered the excellent results of the meeting, and praise the French Premier for the policy pursued there.

BERLIN, April 27.—The news that the German Chancellor has been invited to attend the allied conference at Spa is hailed joyfully by the Tageblatt as "the first definite sign of a change from the Paris militaristic policy."

Vorwärts, commenting on it, says: "It is the first step on the road toward a state of true peace in Europe, but a satisfactory issue is possible only if the German ship of State is held to a true democratic course."

The German delegation to the Spa conference called by the Entente will consist of the Chancellor and the Foreign, Home and Finance Ministers, says the Deutsche Allgemeine Zeitung.

PARIS PRESS APPLAUDS SAN REMO DECLARATION

But the Temps Says That the Program of the Spa Conference Must Be Clearly Defined.

Special Cable to THE NEW YORK TIMES.

PARIS, April 27.—The whole French press today welcomes the San Remo declaration not only as a victory for Premier Millerand and the French point of view with regard to the fulfillment of the treaty but also as providing a joint and indivisible program for the Allies in future.

August Gauvain in the Journal des Débâts says:

"Without being perfect, the declaration establishes the relations of the Allies on a sound footing and puts the discussion with Germany on the right ground."

M. Gauvain describes the results achieved by the conference as positive but limited. The best of it all, he says, is that the personal misunderstanding between Millerand and Lloyd George has been dissipated and, while the British Premier has come to a proper understanding of the honesty and firmness of his French colleague, Lloyd George has shown once more his cleverness in adapting his policy to the spirit of the peoples with whom he is dealing and to the actualities of the situation.

As for Premier Nitti, says M. Gauvain, he has not the same reasons as the French and Belgians for harboring any resentment against the Germans, and with that he dismisses the pacific policy of the Italian Premier.

The Temps welcomes the declaration for two reasons: That "it has checkmated a manoeuvre and inaugurated a method." The manoeuvre was directed against France and the treaty and was intended to isolate France. It has been finally thwarted by the firm words: "The Allies are as united for the execution of the treaty as they were for the war."

But, while applauding the principle of the allied declaration, the Temps points out that certain questions of fact remain. "What are the powers of the German Government which is to be represented at Spa?" it asks. "What is to be discussed there? This declaration does not say what acts the German Government must perform to show that it holds real power in Germany. For failures to fulfil the terms of the treaty which the Allies cite there are two explanations. Either the German Government is of incorrigible bad faith and in that case discussion is useless, or it is incapable of imposing its will on certain civil and military organizations which have set themselves against the fulfillment of the treaty. If this latter explanation is the right one, the first duty of the German Government is to liberate itself and give the Allies proof that it has authority in its own hands. It is acts, not words, of the German Government that are needed."

The Temps finds also that the terms of the declaration as to what is to be discussed at Spa are too vague and may lead to an attempt by the Germans to drag into the debate all manner of questions as to the execution of the treaty. It demands that before the meeting takes place the Allies frame a very definite program and confine the discussion to the strictest limits.

ITALIANS CRITICISE NITTI.

Bitter Press Comment on Acceptance of Wilson Fiume Plan.

Special Cable to THE NEW YORK TIMES.

ROME, April 26.—The report from San Remo that Premier Nitti was disposed to accept the solution of the Adriatic question suggested by President Wilson in the memorandum of Dec. 9, 1919, has caused great dissatisfaction throughout the country. The Giornale d'Italia says:

"We will not use strong words; it is useless in moments of such bitterness. But we must still note the strange action of a Government which accepts today what it declared absolutely unacceptable a few months ago. The echo has not yet died away of what Scialoia said in the Senate Chamber, immediately after having received the memorandum. The Minister of Foreign Affairs then declared that three points had to be guaranteed: First, the Italianity of Fiume; second, the protection of the Italians of Dalmatia, and, third, the security of the Adriatic. How can the Premier and the Minister of Foreign Affairs justify the acceptance of the American, English and French proposal of Dec. 9? It is a mystery we cannot solve."

Store Girls' Strike Amuses London; Their Union Fights Ban on Red Hair

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Special Cable to THE NEW YORK TIMES.

LONDON, April 27.—John Lewis, a hale and hearty veteran of eighty-four, is the most talked of man in London at the present moment. He is the head of a big dry goods store in Oxford Street, which he built up from a small shop that he opened over fifty years ago.

John Lewis's force of employes, largely composed of girls and women, recently formed a union, which approached the head of the firm with claims for recognition and various other demands, such as, for instance, the right of the shop assistants to take their meals off the premises. Lewis's is one of the stores where "the living in" system is still maintained.

Lewis replied with a flat refusal to recognize any "accursed trade union," and said a good proportion of his employes had been happy and contented in his service for many years past and he saw no reason why he should change his methods.

A strike was called, and for two days past the papers have been full of picturesque developments, such as the girls picketing the store entrances and then, for a little diversion, going to a neighboring hall, where they listened to speeches and danced in intervals of the oratory.

The strikers have the best of the argument in the columns of the press, because, while they state their case in extenso, John Lewis refuses to make any statement, declaring that running his store is his own business and nobody's else.

One of the complaints made by the employes is that Lewis would not have redheaded or auburn haired girls on his staff, and that if a girl "hennaed her hair," she was dismissed.

"Our hair is our own," say the strikers.

Lewis has been in the public eye before now, owing to differences with his ground landlord, Lord Howard de Walden. A few years ago Lewis wanted to add to his store certain adjoining premises, which de Walden refused to lease to him. Lewis thereupon exhibited big boards with such inscriptions as "Lord Howard de Walden's monument of iniquity." De Walden sued for libel and got a farthing damages, but Lewis continued to exhibit his notice boards, charging the "Young Baron with trying to imprison his old tenants," and finally Lord de Walden, amused at the old man's pertinacity, gave way and extended the lease as Lewis wanted.

The upshot of the present dispute between the typical Englishman and what he describes as "accursed trade unionists who live idle lives at the expense of the workers" is awaited with keen curiosity.

THE LOST INTERVIEW WITH LLOYD GEORGE

Berlin Correspondent Was Consoled Unawares by the Premier's Daughter.

SHE BOUGHT GERMAN NOVEL

San Remo Peace Conference Yarn Adds a Sidelight on Quick American News-Getting.

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Special Cable to THE NEW YORK TIMES.

BERLIN, April 27.—"How I failed to get an interview with Mr. Lloyd George, but found consolation in seeing the Premier's daughter purchase a German novel" is the subject of an amusing story from San Remo by the special correspondent of the Berliner Mittagszeitung. After lurking in a hotel lobby for some time, the correspondent sees his intended victim approaching. He thus describes him:

"Mr. Lloyd George is wearing a cutaway coat, with a top hat, under which the white locks pour forth. He looks very smart and in high spirits. With him is his daughter Megan, a part young lady.

"I say to myself that if I were an American I would simply get up and approach the Premier. My muscles are beginning to obey my will, when suddenly an American colleague sitting near jumps up, makes three long strides toward Mr. Lloyd George, and, still with pipe in mouth, says, 'Well, sir'—

"Mr. Lloyd George assures him that San Remo is a very beautiful place, taps with his stick in the soft carpet, and turns quickly around with a 'Well, good-by,' to the American, who shrugs his shoulders and returns to his seat."

The correspondent had previously sent his card to Lord Riddell, who was in Paris acting as press intermediary, and who now comes on the scene and asks the journalist what he wants. He receives the reply, "To speak to Mr. Lloyd George."

"Impossible," answers Riddell; "the whole world wants Lloyd George to speak; there is a whole houseful of Americans here waiting to interview him. How can he receive a German? Impossible. You know, I haven't got Lloyd George in my pocket, but here is yesterday's communiqué."

The correspondent records how he told Lord Riddell that this was already in Berlin, and concludes his story:

"Not in a very rosy mood I go into town for luncheon; there are great ladies on the way, and suddenly I discover Miss Megan. She goes into a bookshop; she speaks English, and the shopman only Italian, so Megan just examines the various collections, and chooses a French, an English and a German book. Again is good humor restored. Mr. Lloyd George's daughter buys a German novel at the San Remo Peace Conference.

"If I were only an American correspondent—but I need not tell the German public what a yarn an American journalist would have spun about this most important event."

Parenthetically, this vivacious German pressman remarks, Miss Megan, as a matter of fact, speaks really good German. Once upon a time, before the war, Lloyd George complained of what a lot of money his daughter's German lessons cost him."

RADICALS LOSE IN DENMARK.

Elections Deprive Them of 15 Seats in Lower House.

COPENHAGEN, April 27.—As a result of the elections held throughout Denmark yesterday, the Radical Party lost fifteen seats in the Lower House of Parliament. The Social Democrats, Independent Rights and Independent Radicals each lost one seat. The Trades Party gained three seats, the Conservatives seven, the Socialists four and the Liberals four.

The next House will be made up as follows:

Trades Party 4, Conservatives 28, Radicals 17, Socialists 42 and Liberals 48.

"The election passed like a steam roller over the Radical Party," says The Berlingske Tidende, commenting on the result. "The majority of the people stood like a wall against the Socialists and crushed their brutal arrogance. With an enormous number of votes, the Liberal Party has conquered.

"The Socialists went to the polls with a republic on their programs, but the Danish people yesterday rallied around their King."

JAPANESE DEMAND FREE SIBERIA ZONES

Want Russians to Withdraw Wherever Japanese Troops Are Stationed in That Territory.

SOVIET BREAKS SECRECY

Replies That It Will Withdraw Troops After Japanese Have Completed the Evacuation.

VLADIVOSTOK, April 22 (Associated Press).—An aftermath of the first session of the Russian-Japanese commission for the liquidation of the events of April 4 and 5, when the Japanese took possession of Vladivostok, has been the publication in the newspapers of new demands by the Japanese command on the Provisional Government that Russian armed forces, of whatever political party, must evacuate a thirty-kilometer zone wherever Japanese troops are stationed in Siberia. These demands were made at the beginning of the session, and it was asked that they be kept secret, but M. Vilensky, the special Soviet Commissioner, gave them out to the press.

Publication of the demands brought out a lengthy statement from the Japanese command that, in view of the publicity the Russians were giving the proceedings of the commission, it was necessary to state the Japanese version of events in Siberia since the formation of the Provisional Government. The statement places responsibility on the Russian revolutionary command, which, it says, has not been willing to co-operate with the Japanese command in Siberia.

The new Japanese demands virtually mean liquidation of the Russian armed forces in Far Eastern Siberia. The reply of the Russian commission to the Japanese demands includes an assurance of evacuation by the Russian forces after the Japanese forces have been withdrawn, which evacuation in some districts has already been announced.

HONOLULU, April 27.—Reinforcements of Japanese troops at Nikolaevsk have been landed at Alexandrovsk, on the Gulf of Tartary, according to Tokio cable advices to Nippu Jiji, Japanese language newspaper here. The dispatch added that the reinforcements would aid in the rescue of 100 Japanese nationalists held at Nikolaevsk by Bolsheviki.

A squadron of Japanese warships will be sent to Nikolaevsk as soon as the sea in that vicinity is free of ice, it was said.

EX-SERVICE MEN RIOT AGAINST GIRL WORKERS

Demand Latter's Discharge from British Train Service and Offices and Banks.

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Special Cable to THE NEW YORK TIMES.

BRISTOL, April 27.—There was serious rioting here tonight as the result of agitation by 6,000 unemployed ex-service men against the employment of women on the tramways.

For three hours the tram service was suspended owing to the wrecking tactics adopted by the wilder element among the men. Considerable damage was done to the company's rolling stock. Reinforced by drafts from Cardiff and Newport, the local police at length made a baton charge and scattered the rowdies.

It is rumored that 12,000 unemployed men from South Wales will join the demonstrators and serious trouble is expected. The tramway tracks are threatened. Earlier in the day about 6,000 men paraded the main streets of the city, entered offices and banks and demanded that all girls should be discharged in favor of ex-soldiers at eight days' notice.

BRITISH REDS EXPOSED.

Letts Captured Letters Said to Have Been Signed by Sylvia Pankhurst.

WASHINGTON, April 27.—Documents purporting to have been signed by Sylvia Pankhurst, the British suffrage leader; James Gordon and Clara Zelot, promising assistance in spreading Bolshevist propaganda throughout the world, were found in the possession of three Communist couriers arrested in Letvia, the State Department was advised today.

The couriers, who were traveling by airplane from Konigsberg to Bitebsk, in Soviet Russia, were forced to land in the Baltic State.

"Rising Tide of Color"

Rising tide of antipathy among white, yellow and black men outlined in a sensational book by Lothrop Stoddard, just published, will be reviewed for the first time next Sunday in The New York Times.

The New York Times

NEXT SUNDAY

Order from your newsdealer in advance.

SOVIETS' WEAKNESS BECOMING CLEARER

Polish Diplomatic and Military Successes Against Them Are a Sign.

INTERNAL AFFAIRS IN CHAOS

Transport and Industry Paralyzed—Typhus, Cholera and Smallpox Ravaging the Country.

By WALTER DURANTY.

Copyright, 1920, by The New York Times Company.

Special Cable to THE NEW YORK TIMES.

PARIS, April 26.—The Russian problem has been for some time in the background of European politics despite the momentary attention attracted to it by the unfruitful appeal of a Soviet envoy to the San Remo conference. But because Russian affairs no longer occupy the front pages of the world newspapers one must not infer that things have ceased to happen in the troubled area that once was the empire of the Czar. On the contrary, there have been since January five events of capital importance whose effects, singly and collectively, will certainly lead to important if not decisive developments before the end of the Summer.

They are: (1) The signing of peace between the Soviets and Esthonia on favorable terms for the latter—among other things, Esthonia has received a considerable and much-needed sum of gold.

(2) The abortive Soviet offensive, or rather series of offensives, against Poland.

(3) The sending out by the Soviets of the Krassin mission—at first labeled the mission of co-operatives, which title failed to survive Krassin's frank admission that for purposes of foreign negotiation the co-operative tail was as might have been expected, part of the Soviet dog—to discuss the resumption of commercial relations with the outer world, especially England. So far this mission has met a twofold check. First, there was a deadlock over Litvinoff, with whom England refused to negotiate (though O'Grady did have a lot of conversation with him in Copenhagen) and without whom Krassin will not negotiate, and, second, owing to the sudden lukewarmness of intending traders on finding that Russian had really nothing in the way of raw materials to offer.

(4) The compact between Finland and Poland, which is not a full alliance, but by which both agree not to make peace or indeed to take any important step, diplomatic or military, without informing and consulting the other. It was the news of this agreement, combined with certain other reasons, which caused the Letts to slow up somewhat in their peacemaking and leave in the present rather negative state of suspension all relations, either hostile or friendly, with Soviet Russia.

(5) A similar compact between Poland and the Ukraine, or rather Petlura, the Ukraine's Nationalist leader, who has been maintaining for two years or so an up and down fight against the movement to incorporate the Ukraine in Soviet Russia. This movement has been conducted by a Russian named Rakowsky, who calls himself head Commissioner of the Ukraine Soviet Republic. This agreement does little in the way of fixing the Ukraine's frontiers, at present rather indeterminate, but it does assure Polish military support to Petlura "against outside aggression," that is, against support by the Soviets of Rakowsky, whom Pethura should now be able to crush at his leisure with the assistance if necessary of well equipped Polish troops.

Of these five events two, the conclusion of peace between Esthonia and Russia and the tendency of Latvia to conclude a similar peace, and Great Britain's willingness thereby to the resumption of commercial relations with the Soviet mission, are distinctly in favor of the Soviets. The three others, however, the failure of the Red drive against Poland, the Polish-Finnish agreement and the compact between Poland and Petlura, are equally distinctly to their disadvantage. An important feature of the whole business is that the three unfavorable events are more recent than the two favorable ones.

Soviets' Weakness Apparent.

It is unnecessary to discuss the effect of the former upon the latter if only one thing is clearly understood. It is this: That since Christmas the truth about the appalling weakness of Soviet Russia has been gradually leaking out. This weakness is the key not only to the Reds' failure in the attack upon Poland, but to the Polish-Finnish and the Polish-Petlura agreements, and to the interruption of the Lettish peace negotiations with the Soviets and to the deadlock that in which Krashsin's mission seems to have been involved.

For, try as they may—and heaven knows they have tried hard enough—the Soviet leaders can no longer hide the fact that they have literally run Russia into the ground. With all its wealth, its wheat, cattle, horses and inexhaustible man power, Russia today lies ruined and broken. The Soviet system of espionage and terrorism is stronger than ever in its mastery over the army, the civil administration and the people. But from the practical point of view of running the country the Soviet régime has broken down.

When last November Litvinoff at Dorpat refused permission to enter Russia to any newspaper representatives not belonging to "friendly"—that is, extremely radical—journals, it was the obvious inference that he had something to hide. At that time I imagined it to be the misgovernment and tyranny of the Soviet rule, which undoubtedly existed. But one of the cleverest and best-informed allied representatives, the British Colonel Tallents, set me right.

"It is not so much their misgovernment," he said, "as their weakness that the Bolsheviki are trying to conceal," he said. "The outer world has such a bad opinion of them already that anything new it might learn now couldn't make that opinion worse, and might, on the other hand, make it better. They would have nothing to lose and something to gain in that respect. But now, just when they are trying to make peace, they must hide their weakness. The recent victories over Russian Generals have given the world the impression that the Bolsheviki are really strong. It is evidently their supreme interest to capitalize that impression before it fades or vanishes."

In the weeks that followed I learned the true history of the Bolshevist "victories" over Russian Generals, and saw for myself the amazing weakness of the Red army and its hopeless failure to cope with an inferior number of well-led, well-trained and well-equipped troops.

Russian Industry Paralyzed

Meanwhile, parallel to that military weakness an even graver economic weakness was growing steadily greater. Today trains have practically ceased to run; industry has ceased to function; horse transport does not exist because the horses have been eaten. In cities and towns there is no coal and little food. In a country by far the richest in Europe in wood, people are forced to burn their wooden houses for fuel. That gives the measure of traffic disorganization. From towns and cities people can and do flee back to the land to escape starvation. On the land they can at least eat and be warm, though life is primitive as in the days of the Tartars.

But famine, bred of famine, dirt, disorganization and ignorance, moves more swiftly than they. Not the cities alone are being decimated by typhus, cholera and smallpox. The Soviet leaders have fought hard, but they have failed. They have failed, too, "to get Italian" the impression of their strength before it fades."

Biarritz to Honor Edward VII.

BIARRITZ, France, April 27.—Plans for the erection of a monument in this city to the memory of King Edward VII. of Great Britain have been started and a competition for plans for the proposed memorial has been announced. The plans contemplate a figure of Edward standing, dressed in civilian clothes. Biarritz was one of King Edward's favorite resorts.

Freed Robber Back in Prison to "Beat" High Living Costs

JOLIET, Ill., April 27.—Robert Needham, who was paroled three weeks ago after serving part of a sentence for burglary, scaled the walls of the State penitentiary early this morning and re-entered the prison because he found himself unable to cope with the high cost of living as a free man. Prison officials said that it was the first time a convict had climbed the walls to get back.

"The only way to beat the high cost of living is to be in prison," said Needham.

REDS URGE WRANGEL TO JOIN THEIR ARMY

Southern Leader Prepares to Meet Attack While Negotiating Through the British.

SEBASTOPOL, April 26 (Associated Press).—The latest move of the Bolsheviki is an invitation from Moscow for all the South Russian Army to join the Reds, thus making an armistice unnecessary.

It is not known what effect this move will have in the negotiations which General Wrangel is conducting with the Moscow Government through the British mission in the Crimea for amnesty. But General Wrangel and his associates are known to be wholly unfavorable to absorption into the Red Army and unwilling to enter into any arrangement which has not the sanction of the Entente.

The Don, Terek and Kuban chieftains have appealed to France, Great Britain, Italy and Japan to intercede with the Soviet forces to cease fighting. The Kubans have sent M. Burtsch and the Don and Terski have sent M. Mesikoff, former President of Denikin's Council, to Paris to confer with the Peace Conference concerning an arrangement with the Soviet.

All three Cossack tribes recognise Wrangel as Commander in Chief and are willing to enter into negotiations with the Moscow Government on condition that the Soviets withdraw their troops and agree to let the Cossacks run their own internal affairs and definitely settle their relation to the Moscow Government by negotiations later. The Cossacks would intrust a settlement of their foreign relations to Wrangel.

LONDON, April 27.—General Wrangel, who is attempting to hold together the shattered forces of General Denikin in the Crimea until they are assured of protection, reported to British official quarters today that he had been able to reorganize the men sufficiently to withstand the isolated Bolshevist attacks.

Other reports received here indicate that the Bolsheviki are preparing for a general attack, hoping further to crush Denikin if followers before Great Britain's demand for their protection is recognized by the Russian Soviet Government.

Notwithstanding reports from Moscow that the Bolsheviki will accede to Great Britain's demand that the Denikin troops be afforded protection, the British Government is still unsatisfied with the replies received from the Soviet Government and is awaiting a definite answer to its last note.

QUESTIONS CANADA'S SENDING AN ENVOY

Member of Commons Suggests Delay Until the Other Dominions Are Consulted.

LONDON, April 27.—The question of Canadian representation in Washington was raised in the House of Commons last night by Colonel Arthur Murray, Coalition Liberal. Colonel Murray said that, while he believed Canadians generally were favorable to the idea of the sending of an Ambassador to the United States, many of them considered that the situation would be an anomalous one, as Canada is an independent country, and the authority of her representative would be impaired if it were subordinate to that of the British Ambassador.

Canada, Colonel Murray added, was not the only dominion concerned. If Canada sent a representative to Washington, the other dominions might wish to be likewise represented. In view of such possible demands, he suggested that no definite arrangement be made by the Government before negotiations and consultation with the Prime Ministers of other dominions. The question, he thought, should be decided by the next Imperial Conference.

An adjournment of the House was taken before a reply could be made on the part of the Ministry.

OTTAWA, April 27.—An appropriation of $50,000 for the expenses of the proposed Canadian representatives at Washington is provided in Government estimates, it was stated in official circles here today.

No appointment to the post has been made, although it was said that consideration is being given to the question of the status of the proposed representative. Officials said that an appointment would be made and that the representative would act directly for the Canadian Government in domestic matters between the United States and Canada and would co-operate with the British Ambassador on questions of general policy.

FRENCH HAD 200 KILLED.

Loss at Urfa Less Than Was First Reported.

PARIS, April 27.—The latest information received at the Foreign Office from Asia Minor indicates that the losses to the French troops at Urfa were only 200 men or less than was first supposed.

LONDON, April 27.—French troops reoccupied the Village of Aintab, Asia Minor, on Monday, according to a Reuter Constantinople dispatch.

Forces supporting Mustapha Kemal, the Turkish Nationalist leader, have cut the Bagdad Railway north and south of the Cilician Gates, where some fighting has occurred, and in which several Italian workmen have been killed and others captured. French detachments have reached the railway between Mersina and Adana, which was cut by Turkish forces.

REPORTS ZINOVIEFF SLAIN.

Russian Letter Received Here Says Dictator Was Assassinated.

Alexander Matikevsky, a member of the American Central Committee for Russian Relief, received a letter on Monday from General Peter Schrutter, a former general officer of the Russian Army, who is now in Helsingfors, stating that Zinovieff, president of the Executive Committee of the Third Internationale and virtual dictator of Petrograd, had been assassinated.

The letter said that Zinovieff had been shot by a Russian workman and had died later of the wound.

A similar report was cabled to this country last week by E. Percy Noel, one of the Central Committee's representatives in Riga, who wired that he had received the news from his correspondents in Helsingfors.

Zinovieff has been described as "the firebrand of the revolution."

CHARGE POST FREED ALIENS ILLEGALLY

Representatives Accuse Him at Committee Hearing on Impeachment Resolution.

SAY HE AIDED RADICALS

Assert He Canceled Warrants Against 75 Recommended for Deportation.

AT ODDS WITH CAMINETTI

Secretary Wilson Criticised by Committeemen for Allowing Assistant Too Much Freedom.

Special to The New York Times.

WASHINGTON, April 27.—Almost as soon as the hearings in the case of Louis F. Post, Assistant Secretary of Labor, were begun today by the Rules Committee, the name of Secretary Wilson was injected into the proceedings. Representative Johnson of South Dakota and Representative Rodenberg of Illinois asserted that Secretary Wilson had allowed too much freedom to his assistant, who is charged with preventing the deportation of dangerous radicals.

The responsibility really lies at the door of Secretary Wilson for not recommending the removal of such a man, if these charges are true," said Mr. Rodenberg.

The hearing is authorized by a resolution providing for impeachment proceedings against Mr. Post on the ground that he has misused his office. The author of the resolution, Representative Hoch of Kansas, as well as members of the House Immigration Committee, demanded an exhaustive inquiry into Mr. Post's course of action.

A report prepared by the Immigration Committee asserted that in seventy-five cases radicals had been recommended for deportation by the Bureau of Immigration but that Mr. Post canceled the warrants. Evidence at the hearing today showed that Anthony Caminetti, Commissioner General of Immigration, and Mr. Post are at odds on the subject of deportation.

Mr. Hoch and Representative Siegel of New York said that in thirty-six cases Mr. Post had ordered the release of aliens without investigation. Representative Johnson of Washington, Chairman of the Immigration Committee, said Mr. Post had sent for papers in the cases of radicals at the rate of 100 a day in March and had then canceled the deportation warrants or released the men on nominal bonds.

Mr. Hoch told the committee that his charges were made largely on the basis of the Immigration Committee's report. "Many hundreds of pleas for the deportation under the law against alien anarchists have been turned loose," he said. "The evidence shows that the assistant must have reached the conclusion they were not being released fast enough, as he proceeded to order the release of and the cancellation of the warrants in some thirty-six cases in which the records of the hearings had not even reached him or the Bureau of Immigration."

The cases of Gabriel Bushkoff of Philadelphia, Enrique Magon of Los Angeles and Paul Boyce of New York were cited by Mr. Hoch as flagrant cases of abuse of power by Mr. Post. All had admitted that they advocated the overthrow of the Government by force and violence, he said.

"Mr. Post has brought the law into disrepute and has made the deportation proceedings a mere farce and joke," said Representative Siegel.

Attorneys for Mr. Post, Jackson Ralston and Charles C. Clayton said Mr. Caminetti was not empowered to make recommendations, when he submitted aliens' records to the Assistant Secretary, but could only transfer the papers without comment as to deportation.

The committee adjourned without arranging for future hearings.

BRITISH SHIP MINISTRY EXCEEDS ITS ESTIMATES

Expenditures for Year Ending March, 1919, Are $500,000,000 Over Its Appropriations.

LONDON, April 27.—The expenditure of the

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FINANCIAL MARKETS

Stocks Decline Abruptly After Early Rise—Sterling in Sharp Rally.

The speculative pendulum swung yesterday in the direction opposite to the preceding day's movement in the stock, cotton and grain markets. Prices declined after an early advance, gaining momentum in the downward direction near the end of the trading period, when call money rather unexpectedly stiffened to 10 per cent. It had been at 7 per cent. since the abrupt break of quotations occurred last week. There was no evidence of any other influence at work than those which professional traders find easiest to operate at times of uncertainty over the course of business and of credit costs. Led by Reading among the rails and American Woolen in the industrial department, the bulls were able to get quotations from 2 to 6 points higher in the morning, but the buyers of this period appeared to be the most active sellers in the afternoon. The realization of profits on purchases made in the flush of feeling over the Reading decision on Monday helped to lop the tops off the leading speculative issues, but it seemed as though renewed driving at stocks by short sellers was the chief factor recorded in the day's net declines. Liberty bonds were moderately firm, feeling the effect of wide spread interest among large-calibre investors in this market as a result of the recent slump.

The day contained considerable cheerful information in respect to industry, which probably was offset to a degree by less tangible but disturbing matters, not the least of which was the bill introduced in the House providing for supervisor profits taxes as a medium for raising the proposed soldier bonus. While the belief was expressed in banking and business circles that a measure calling for retroactive imposts on profits received, and already heavily levied upon would not get a serious hearing among the legislators, still it was realised that the spirit of the times was not such as to permit ignoring of the proposal. Of constructive items, the foremost was the quarterly report of the Steel Corporation, showing a net income after Federal taxes of $23,089,000, an increase of $8,280,000 or more than 37 per cent. over the last quarter of 1919. The gain over the March quarter of last year with which the report was directly comparable, was considerably more than 20 per cent., showing that estimates of heavy production in the first three months of 1920 were based on sound surveys of mill activity in all parts of the country. In the textile field, the record income account of the American Woolen Company for 1919 indicated a level of prosperity which reflected, at least, the great demands upon producers of clothing material in a year of shortages. Whether the company's statement stands as a barometer for the current year remains to be determined in results already being shaped by such high prices that the "overall" movement has arisen as a symbol of protest on the part of the consuming public.

Sterling exchange recorded some erratic swings, coupled first with considerable short selling, which was counteracted by a change of sentiment late in the day, because of rumors of a renewal of the gold import movement. At its lowest figure of 3.74¾, the demand rate was more than 5 cents lower than the preceding day's close, but the last quotation recorded a net gain of 3¼ cents. Only slight changes occurred in the other markets. It would be interesting to know the true connection between the current declining tendency of silver, and conditions in the Far East. Yesterday the metal fell 4¾ pence per ounce at London, to 65 pence. In February silver sold as high as 88¼ pence, so it is clear that the demand in recent weeks has shriveled, and China and India are the greatest consuming markets.

Foreign Exchanges.

LONDON, April 27.—Bar silver 65d per ounce. Bar gold 109s. Money 4¾ per cent. Discount rates: Short bills 5¾ and 6 per cent.; three months bills 6¾ and 6⅞ per cent.; gold premiums at Lisbon 149.00.

PARIS, April 27.—Prices were steady on the Bourse today.

Three per cent. rentes, 57 francs 50 centimes.

Exchange on London, 64 francs 80 centimes.

Five per cent. loan, 88 francs 70 centimes.

The dollar was quoted at 17 francs 8 centimes.

MONEY AND EXCHANGE.

TUESDAY, APRIL 27.

Call Loans on Stocks and Bonds.

High.	Low.	Renewal.	Last.
10	7	7	10

Call Loans on Acceptances.

Prime eligible acceptances.....5½@6

Time Loans.

MIXED COLLAT'L.		ALL INDUSTRIALS.	
Sixty days.....	6	Sixty days.....	6¼
Ninety days.....	6	Ninety days.....	6¼
Four months.....	6	Four months.....	6¼
Five months.....	6	Five months.....	6¼
Six months.....	6	Six months.....	6¼

Discount Rates, Federal Reserve Bank.

Commercial paper—
15 days, 6; 16 to 90 days, 6

Liberty Bonds, Victory Notes—
15 days, 6¼; 16 to 90 days, 6¼

U. S. Treas. cifs. of indebtedness—
15 to 90 days, 5
Bankers' acceptances, 6 days, 5

Open Market Rates, Bankers' Acceptances.
Eligible for rediscount with Reserve Banks 60 to 90 days.....6@5⅝
Non-member and private bankers, eligible, 60 to 90 days.....6¼@6
Not eligible, 60 to 90 days.....6¼@6¼

Commercial Paper.

3 to 6 months.....	7		8
Other Names.			
3 to 6 months.....	7		8½

FOREIGN EXCHANGE.

Range of Rates.

Sterling—	High.	Low.	Last.	Change.
Demand.....	$3.85⅛	$3.74¾	$3.83¾	+.06¼
Cables.....	3.84⅜	3.75⅛	3.84⅛	+.05¼
France—				
Demand.....	13.95	17.05	16.97	+.05
Cables.....	16.93	17.03	16.95	+.05

Closing Rates.

Normal Rates per cent.	Demand Checks.	Cables.
4.8666 London.....	$3.83¾	$3.84⅛
5.1812 Paris.....	16.97	16.98
5.1812 Belgium.....	15.92	15.90
5.1818 Italy.....	22.95	22.93
China.....	43	43½
Hongkong.....	90.50	90.69
Shanghai.....	132.50	133.00
Peking.....	141.50	142.00
40.20 Holland.....	36.125	36.1875
19.30 Greece.....	11.18	11.25
5.1913 Switzerland.....	5.67	5.65
52.44 India.....	53	53½
Bombay.....	47.00	47.25
Calcutta.....	47.00	47.25
Straits Settlements	47.00	47.25
49.83 Japan—	6¾	7
Kobe.....	49.75	50.00
Yokohama.....	49.75	50.00
19.30 Spain.....	16.85	16.85
99.00 Philippine Islands—		
Manila.....	48.75	49.00
26.80 Scandinavia—		
Stockholm.....	21.00	21.20
Christiania.....	19.15	19.30
Copenhagen.....	16.85	17.00
South America—		
Buenos Aires.....	43.875	43.90
42.44 Rio.....	26.50	26.625
51.46 Russia (currency)—	Bid.	Asked.
100 rubles.....	1.50	2.00
200 rubles.....	3.40	4.25

The following exchange rates are quoted in the open market:

	Cents per Kronen. Checks.	Cables.
22.53 Germany.....	*1.73	1.75
23.83 Poland.....	.97	.98
20.26 Austria.....	.50	.52
20.26 Jugoslavia.....	.96	.98
20.26 Czechoslovakia.....	1.70	1.75
19.30 Belgrade.....	13.25	3.10
19.30 Finland.....	5.65	5.70
19.30 Rumania.....	*1.75	1.80

*Cents per mark. †Finmarks. ‡Lei. §Dinar.

TIME BILLS ON LONDON.

Bankers'	Commercial.
Nominal.	$3.78 $3.79

Clearing House Statement.

Exchanges, $933,785,440; balances, $81,275,304; Sub-Treasury debit balance, $170,294; Federal Reserve credit balance, $50,255,220.

Domestic Exchange.

Rates on New York at domestic centres: Boston, par; Chicago, par; St. Louis, 25@15c discount; San Francisco, par.

Canadian Exchange.

Closing rate for New York funds in Montreal, $106.75 premium per $1,000; Montreal funds in New York, $98.06 discount per $1,000.

Silver Quotations.

Bar silver in London, 65d; in New York, $1.12; Mexican dollars, 86½c.

MARKET AVERAGES.

STOCKS.

YESTERDAY'S RANGE.

	High.	Low.	Last.	Net Ch'ge.
25 railroads..	56.53	54.79	54.94	—.92
20 industrials.	118.07	114.82	115.16	—2.34
50 stocks.....	87.32	84.82	85.06	—1.13

DAILY RANGE OF 50 STOCKS.

	High.	Low.	Last.	Net Ch'ge.
April 28.....	86.76	84.82	86.19	+1.48
April 24.....	85.19	83.68	84.51	+.47
April 23.....	86.13	83.61	84.04	—1.55
April 22.....	85.91	85.12	85.59	—1.10
April 21.....	88.09	84.06	84.49	—2.57

MONTHLY RANGE OF STOCKS.

April.	High.	Low.	Last.
*1920.	94.67 Apr. 6	83.12 Apr. 22	85.06
1919.	79.06 Apr. 29	76.12 Apr. 1	78.77
1918.	69.16 Apr. 22	66.22 Apr. 11	67.56
1917.	86.56 Apr. 3	79.57 Apr. 23	81.29
1916.	89.75 Apr. 6	80.91 Apr. 22	86.48

YEARLY RANGE OF 50 STOCKS.

*1920.	94.67 Apr. 6	76.45 Feb. 18	85.06
†1919.	79.06 Apr. 29	69.73 Feb. 21	79.33

Full Years.

1919.	89.59 Nov. 5	69.73 Jan. 21	80.69
1918.	70.16 Nov. 12	64.12 Jan. 15	73.39
1917.	90.46 Jan. 4	67.47 Dec. 20	85.86
1916.	101.51 Nov. 20	80.91 Apr. 22	86.22

*To date. †To corresponding date last year

BONDS.

YESTERDAY'S CLOSE.

	Net Change— Day.	Month.	Year.
40 issues.....	67.87	+ .06	—3.06	—9.44

DAILY RANGE OF 40 BONDS.

Apr. 28	67.51	+.21	Apr. 17	68.48	+.10
Apr. 24	67.30	—.19	Apr. 16	68.55	—.20
Apr. 23	67.49	—.03	Apr. 15	68.58	—.03
Apr. 22	67.64	—.22	Apr. 14	68.00	—.27
Apr. 21	67.87	—.24	Apr. 13	68.27	—.23
Apr. 20	68.21	—.04	Apr. 12	69.10	—.40
Apr. 19	68.25	—.23	Apr. 9	69.50	—.16

YEARLY RANGE OF 40 BONDS.

	High.		Low.		Last.
*1920.	73.81	Jan. 3	67.49	Apr. 24	67.87
†1919.	79.01	Jan. 3	76.40	Mar. 21	77.01

Full Years.

1919.	79.01	Jan. 3	71.06	Dec. 8	72.00
1918.	82.36	Nov. 12	76.65	Sep. 27	78.78
1917.	85.48	Jan. 20	74.24	Dec. 20	76.80

*To date. †To corresponding date last year

Consolidated Ticket Offices to Stay.

Rumors that the consolidated railroad ticket offices which were inaugurated by the Railroad Administration in the first year of Federal control were to be abandoned have been denied officially. In the opinion of many railroad managers it would be unwise to abandon the offices now or at any other time, because of the saving which is possible through their maintenance. Off-line agencies are being established throughout the country, and some of the consolidated offices which were not advantageously situated have already been abandoned, but it is understood that the joint offices will be continued in the big cities. This is considered as especially so in view of the economy campaigns which are being conducted by a big majority of the carriers which are bending all of their efforts to improving the actual service extended to the public.

U. S. STEEL EARNINGS BREAK 1919 RECORD

Net Revenues for First Three Months of 1920 Reported at $42,089,019.

$2.63 A SHARE SURPLUS

Balance on Common Stock Equals $3.88 Rate, or Equivalent to $15.52 Per Year.

The United States Steel Corporation in its report for the first quarter of this year, issued yesterday, shows net earnings of $42,089,019, a total greater than for any quarter of 1919. Not since the third quarter of 1918 has the corporation been able to present such an excellent record. After charges, depreciation and provision for preferred dividends, there was a balance of $19,726,866 for the common stock, which was equivalent to $3.88 a share. Against this amount there was nothing other than the regular dividend declaration of $1.25 a share, so that $2.63 a share was carried to surplus. On the basis of $3.88 a share for the first quarter of the year, the full year's earnings on the common stock would amount to $15.52 a share, as compared with a normal dividend rate of $5 a share.

The record of earnings was considered by many as one of the most remarkable ever put out by the corporation. Early this year the corporation added a big burden in the way of wage increases, the full year increase in the payroll amounting roughly to $45,000,000. Without this increase in kages the corporation would have had something like $11,250,000 to add to net earnings, which would have brought the total above $50,000,000. The earnings reported were made in the face of adverse conditions respecting transportation.

Conditions Improve Steadily.

The monthly earnings statement shows that up to the close of March conditions in the industry were steadily improving. In that month the net earnings were $15,704,900, the highest reported since June, 1918.

It had been expected by some that the corporation would resume extra dividend payments at this time, provided earnings seemed to warrant such disbursements. The surplus after dividends would have permitted a large extra declaration, but the surplus earnings went into the corporation's already well stocked reserve fund. Judge Gary, Chairman of the board of the corporation, said he had no comment to make on the report.

The chief figures in the statement and a comparison with other quarters are shown in the following table:

Income Account.

	Quar. End. Mar. 31, '20.	Quar. End. Dec. 31, '19.	Quar. End. Mar. 31, '19.
Net earn..	$42,089,019	$35,791,302	$33,513,584
Dep. & f. &c.	10,795,318	12,751,027	10,635,958
Net income	31,293,701	23,040,276	22,874,429
Int. on bds.	5,291,916	5,344,978	5,390,413
Balance....	26,021,785	17,695,298	17,481,016
Add. to bal.		185,694	
Divs. pfd.	6,294,919	6,294,920	6,294,919
Divs. com.	6,353,781	6,353,783	6,353,781
Surplus for quarter...	14,373,085	5,222,288	4,822,316

Net Earnings by Months.

	1920.	1919.	1918.
January....	$13,592,200	$12,240,167	$12,176,227
February....	12,380,910	11,883,027	17,313,883
March.....	15,704,900	9,390,190	28,471,304
First quar..	$42,089,019	$33,513,384	$56,961,424

The present statement conforms in style to that issued last year. No mention is made of the amount set aside to cover Federal taxes. The statement merely says that net income had been computed after making allowance for such requirements.

SINCLAIR OIL DIVIDENDS.

Two Per Cent. Quarterly Payments in Stock Proposed by Directors.

Directors of the Sinclair Consolidated Oil Corporation declared yesterday stock dividends of 2 per cent. quarterly, to be distributed in the ensuing twelve months. Subject to ratification by share owners at a meeting on May 19, the dividends in stock will be disbursed on the 15th of July, October and January and April, 1921, to stock owners of record on the books as of June 30, Sept. 30, Dec. 31, and March 31 next year. The corporation now has outstanding more than 3,000,000 shares.

Announcement in behalf of the company yesterday said that the payment of cash dividends had been under consideration for some time, but that the Directors had decided to pay out stock instead, saving earnings for working capital. Net income available for surplus and reserves last year amounted to $19,601,235, and H. F. Sinclair, President, estimates that the balance above charges in the current fiscal year will exceed $30,000,000. The company recently sold $50,000,000 par value of 7½ per cent. notes to a banking syndicate, the proceeds of which, it is maintained, will act to increase earnings substantially during the remainder of 1920.

Stockholders at the special meeting will also be asked to authorize an increase in the authorized stock from 5,500,000 to 6,500,000 shares, the additional stock to be an 8 per cent. preferred issue. Ratification of an issue of $75,000,000 convertible notes will be asked, including the $50,000,000 recently sold, which will be convertible into the preferred and common stock.

NEW FIRM TO HANDLE FOREIGN SECURITIES

Overseas Securities Corporation Fathered by Bernhard, Scholle & Co.

CAPITAL TO BE $5,100,000

Company Will Have Advisory Board of Financiers Resident in Europe.

Announcement was made yesterday of the formation of the Overseas Securities Corporation, which will deal in foreign securities of established value and will finance itself both by the sale of its own stock and, ultimately, by the issuance of its own debentures. The company, which is designed along lines similar to those followed in the creation of the Foreign Finance Corporation and the Foreign Bond and Share Corporation, is being fathered by interests identified with Bernhard, Scholle & Co.

The new company will have an authorized capitalization of 5,000 common shares, of $1,000 par value, and 10,000 managers' shares, of $10 value. For the present 2,000 of the common shares and slightly less than half of the managers' shares will be issued, the remainder being held in the company's treasury, to be issued as occasion may require.

The company will have a Board of Directors which will be composed of Duncan A. Holmes, Vice President of the Chase Securities Corporation; Royall Victor of Sullivan & Cromwell; Frederick T. Walker of the Royal Bank of Canada, Arthur J. Rosenthal, Morton H. Fry and Edward S. Baruch of Bernhard, Scholle & Co.; H. C. Quarles, Vice President of the Second Ward Savings Bank of Milwaukee, and L. W. Mayer of Rogers, Mayer & Ball of New York. It is planned to obtain the services of a number of bankers and others familiar with financial matters and resident in Europe. These men will be formed into an advisory board, although they will not be Directors of the company. The personnel of this advisory Board will be announced later.

For their services in conducting the affairs of the company the Directors are to receive 5 per cent. of the net profits, but only when and as dividends shall be paid to the shareholders. These payments to Directors will be charged as expenses against the company's earnings. The remainder of the earnings, or the net after all charges, will be divided in the ratio of 20 per cent. to the managers' shares and 80 per cent. to the common shares.

TOPICS IN WALL STREET.

The Bonus Agitation.

It is popular in financial quarters to assert skepticism over the possibilities of the agitation for a huge "soldiers' bonus"; nevertheless there is real concern that something of the sort will be done, and done in a way to seriously injure business and the financial markets. This fear is apparent in all sorts of forms. It is hurting the bond market, for one thing, for if the bonus is decided upon and the initial funds are raised through bond emissions it is not pleasant to contemplate the probable state of the Liberty bond market. And if the bonds are to be paid off in any such way as the leading advocates of the proposition suggest, corporate enterprise will have real cause for complaint.

***

Retroactive Taxes.

It has long been an economic axiom that there can be no such thing as a retroactive tax on corporate earnings, for the good and sufficient reasons that the corporate earnings of, say, 1917 and 1918, have ceased to be. They have gone into plan, or have been distributed to shareholders, or in some other way dissipated. At all events they are not available for the tax collector, and if that gentleman is now to come along and demand them, what he will receive will be the proceeds of a levy on capital. Wall Street and the corporate interests of the country know this, and because of their knowledge they naturally are alarmed when talk is raised of retroactive taxes. "A tax such as is proposed," said one man yesterday, "might as well suggest in so many words that we assign our plants, or at least some of our plants, to the Treasury Department."

***

Steel Corporation Earnings.

The report of the United States Steel Corporation for the first quarter of this year conformed in every way to expectations. Some of those who are always inclined to look on the gloomy side could not understand how predictions of earnings amounting to more than $40,000,000 were justified. They pointed to the wage increase and other untoward circumstances, such as the car shortage, as tending to hold down earnings. There can be no doubt that such factors had a decided and direct influence on income, but despite them the corporation was able to show net earnings of $42,089,019, an amount nearly $2,000,000 in excess of the best quarterly earnings of 1919. In terms of the stock, the earnings were equivalent to $3.88 a share on the common, or at the rate of nearly $16 a year. Had the new wage scale not gone into effect the earnings would have been equal to about $6 a share for the quarter. The failure to declare an extra dividend, when one could easily have been set apart from the surplus for the quarter, is no doubt disappointing to many shareholders.

***

The Reading Stocks.

There was active speculation in the Reading shares yesterday. The common stock went into new high ground for the present movement, climbing above 94, but there was a reaction when the bears began hammering at the issue. The attack was predicated on the belief that in the upturn of Monday which followed the dissolution ruling of the Supreme Court some shares had found their way into weak hands. Short selling brought out this weakly held stock, so that the price declined some 5 points. The first and second preferred stocks were, however, in high favor, the former advancing 8 points and the latter 7 points. With the long-expected melon cutting about to become a fact, Reading is again taking its former place in the speculative limelight.

***

A Steel Merger.

Wall Street is once more deeply concerned over merger talk with regard to some of the independent steel companies. Under present high costs, it is not improbable that an endeavor will be made to accomplish a cutting down of overhead. As yet, however, any merger that may be contemplated is in a nebulous state. There is no one connected with the steel companies mentioned who will admit that a merger is even being considered. Still, those who are just outside the inner circles hint strongly that a big merger is in process and that it will come to the fore as an accomplished fact before the Summer has passed.

***

The Rate Increase Report.

The financial district is awaiting the report of the Association of Railway Executives to the Interstate Commerce Commission which will contain figures showing what the executives consider as the maximum and minimum freight rate increases which should be in order to enable their properties to earn the 5½ per cent. or the 6 per cent. return on aggregate property investment prescribed in the Transportation Act. The report will not be made public unless it is handed out by the Interstate Commerce Commission, but it is expected that the latter body will give a digest of recommendations it contains. The feeling is growing in Wall Street that the Interstate Commerce Commission will announce an increase in rates eventually which will make the position of the carriers as a whole much more favorable. This has been indicated in the market action of the rails recently which held well in a rapidly declining market.

***

Revolving Fund Recommendations.

While the report on rates is expected to be made by the Association of Railway Executives before long, it is not generally believed that the special committee which is framing recommendations to the Interstate Commerce Commission on the use of the $300,000,000 revolving fund will be ready until the latter part of next week. No intimations have been had from the association as to what the recommendations will be, but it seems to be the desire of a majority of local railroad men that a large part of the fund be expanded for equipment which the roads need so badly. Even if $200,000,000 of the fund is expended for railroad equipment it will not buy as many cars and locomotives as the carriers need this year alone. In addition, there remains approximately $120,000,000 in maturing obligations of the railroad corporations, which must be taken care of before the close of 1920. In some quarters it is believed that this financing can be effected if it is done slowly and the issues are offered in comparatively small blocks, in other quarters a good deal of doubt exists as to whether the investment market will be able to digest such an amount of railroad securities in the remaining months of this year.

***

Government Withdrawals.

The popular explanation for yesterday's rise in call money rates to 10 per cent. was the more or less hackneyed "Government withdrawals." In actual fact, these withdrawals amounted to $17,000,000 in round numbers, and in all probability arrangement for its taking out was completed on Monday. Further, a withdrawal of that size hardly could bring about a flurry in the call money market if conditions therein are anything like as satisfactory as most people seem to think. However, it is apparent that the call market is narrower than it used to be and more susceptible to these relatively small shifts. By way of consolation for those who may be worried by changes in the call rate, it may be stated that no more Government withdrawals will be made this week, the usual practice of making them on Tuesdays and Thursdays having been suspended at least for the current week.

***

Gold Imports and Exports.

Rumors that another $50,000,000 gold import from England is imminent could not be substantiated yesterday, yet it is entirely probable that some of the metal—possibly even more than $50,000,000—will be received within the near future. The British Chancellor has stated that gold will be sent here to help liquidate the Anglo-French loan, and no one has seriously questioned his statement; the questions have been over the somewhat lurid reports that were circulated. If the gold comes, and soon, Wall Street will be pleased, just as it was mildly pleased over yesterday's reports that of the $10,000,000 to $12,000,000 of gold engaged for export to the Argentine only about $5,000,000 would go.

To Yield 7%

First Mortgage 5% Gold Bonds

Due January 1, 1927

Secured by all the property, rights, etc., of the
Columbia Gas & Electric Company
which owns or controls the largest acreage of natural gas rights in the world. Company serves such important cities as Cincinnati, Cleveland, Louisville, Pittsburgh, Columbus, Springfield, etc.

Earnings over seven times interest charges.

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INVESTMENT BONDS

FOR INVESTMENT

Japanese Government
4% Bonds

Due January 1, 1931

At the market yield about 10%

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Colgate, Parker & Co.
49 Wall Street New York

NEW YORK STOCK EXCHANGE TRANSACTIONS.

TUESDAY, APRIL 27, 1920.

	1920.	1919.	1918.		1920.	1919.	1918.
Day's sales.....	1,252,298	1,528,555	558,685	Year to date...	93,950,313	71,852,212	40,465,550

	Bid.	Ask.	Sales.		First.	High.	Low.	Last.	Chge. Net
	Closing.								
	33	33½	400	Adams Express	34½	34½	33½	33½	—1
	37½	39	400	Advance Rumely	40	40	39	39	— ½
	69½	70	200	Ajax Rubber	69¼	70	69½	70	...
	2⅞	2¾	1,700	Alaska Juneau	2⅞	2¾	2¾	2¾	...
	35½	36¼	900	Allis-Chalmers Mfg.	36	36¼	35	36	...
	77	80	900	Allis-Chal. Mfg. pf.	78¼	79½	79¼	79½	—1
	87	89	100	Am. Agricul. Chem.	89¾	89½	89½	89½	+ ½
	42	46	100	Am. Bank Note	44	44	44	44	...
	94½	95	1,700	Am. Beet Sugar	97	97	94	94	—2¾
	112	114	700	Am. Bosch Magneto	112	113	112	112½	— ¼
	42¾	43	2,600	Am. Can	42¾	44	42¾	43	+ ¼
	135½	136¼	2,700	Am. Car & Fdry	137	139¾	135¼	135¼	+ ½
	13¾	13¾	900	Am. Druggists	13¾	13¾	13¾	13¾	...
	130	135	500	Am. Express	135	135	131½	132½	+5¼
	21½	21¾	900	Am. H. & Leather	22¾	22¾	22	22	...
	102	103	800	Am. H. & L. pf.	103¾	104¼	102½	102½	+1
	45¼	46	400	Am. Ice	45¾	45¾	45¾	45¾	— ⅛
	59½	61	200	Am. Ice pf.	59	60	59	60	+1
	91¼	91¼	3,700	Am. International	92¾	93¾	91¼	91¼	—1
	12¾	12¾	500	Am. La.F. Fire Eng.	12½	12¾	12½	12¾	...
	83¼	84	1,500	Am. Linseed	86¼	86¼	83½	83½	—1¾
	96¾	97	9,600	Am. Locomotive	96	99¾	96¼	96¾	— ¼
	103	104½	100	Am. Locomotive pf.	103¾	103½	103½	103½	— ¼
	13½	13¾	4,100	Am. Safety Razor	13½	14¼	13¾	13¾	— ¼
	20	23¼	1,800	Am. Ship & Com.	19¾	22	19¾	22	+2
	62¼	62¾	1,900	Am. Smelt. & Ref.	62¾	64	62¼	62½	— ⅜
	94	94½	100	Am. Smelt. & R. pf.	94	94	94	94	— ¼
	79¾	80¾	100	Am. Smelt. S. pf. A.	80	80	80	80	— ½
	42	42½	1,000	Am. Steel F'dries	42¾	43	42½	42½	...
	130	132	700	Am. Sugar Ref.	130¾	130¾	130	130	—3½
	88	88½	1,800	Am. Sumatra Tob.	88½	90	88½	88½	—1½
	95¾	96¼	2,300	Am. Tel. & Tel.	96¼	96¾	95¾	96	— ¾
	57⅝	58	5,200	Am. Tob. Securities	57¾	59¼	57⅝	58	— ⅛
	124½	125	23,300	Am. Woolen	120	132½	124	124¾	—5
	17	17¼	300	Am. Zinc, L. & S.	17	17	17	17	— ½
	50	52	100	Am. Zinc, L. & S. pf.	51	51	51	51	— ½
	56¾	58¾	4,100	Anaconda Copper	58¾	59½	58½	58½	...
	10	11	100	Ann Arbor	10	10	10	10	...
	38	40	100	Asso. Dry Goods	39¾	39¾	39¾	39¾	+ ⅝
	118	120	100	Associated Oil	114	114	114	114	+1½
	80¼	81	2,900	Atch., Top. & S. F.	80¾	81¾	80½	81	+ ⅞
	74½	75½	100	Atch., T. & S. F. pf.	75	75	75	75	—1½
	151	154	2,200	At. Gulf & West I.	153	155	151	151	—2
	115¾	115¾	78,700	Baldwin Loco.	117	120¾	114½	115½	—1¾
	33	33¼	9,200	Baltimore & Ohio	36¼	36½	33	33	—2¾
	44	45	1,200	Balt. & Ohio pf.	46	45¾	44½	44½	...
	42	45	300	Barnsdall, Class A	46	46	46	46	+ ⅛
	125½	127	600	Barrett Co.	128	129¾	127	127	+ ½
	25	25¾	3,500	Bethlehem Motors	28¼	26¾	25	25	— ¾
	89	91	1,300	Bethlehem Steel	90½	91	89½	91	+1½
	90	90½	20,300	Beth. Steel, Class B.	91¾	92¼	89½	90¾	— ⅛
	10	10½	400	Booth Fisheries	10	10	10	10	...
	13⅜	13¾	900	Brook. Rapid Tran.	13½	13¾	13¼	13½	— ¼
	9¼	10	300	B. R. T. ctfs. of dep.	9¼	9¾	9¼	9¾	— ¼
	106	110	300	Brown Shoe	106	106	106	106	+6
	117	120	300	Burns Brothers	119	119¾	118	118	...
	9½	10	500	Butte Copper & Z.	9¾	10	9¾	9¾	+ ⅜
	24½	24¾	400	Butte & Superior	24½	25	24½	24¾	...
	18¾	19	1,900	Caddo Cent. O. & R.	19	19¾	18¾	18¾	— ⅛
	76¾	78	800	Cal. Packing	77	78¾	76¾	78	...
	32½	33	500	Cal. Petroleum	32½	33	32¾	32¾	— ½
	31	32	100	Calumet & Arizona	32¾	32	32	32	— ½
	117¼	117¾	1,700	Canadian Pacific	117¼	117¾	117¼	117¾	...
	76½	78	2,900	Central Leather Co.	78½	78½	76

STANDARD OIL ISSUES

THE EFFECT OF STOCK DIVIDENDS ON STANDARD OIL STOCKS

WE HAVE PREPARED A CIRCULAR I. T. GIVING A RECORD OF THE MARKET ACTION, OVER A PERIOD OF YEARS, OF STOCKS OF STANDARD OIL COMPANIES WHICH HAVE DECLARED STOCK DISTRIBUTIONS.

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Dealers in Standard Oil Securities
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Pere Marquette

The present prosperity of this company and future earning power of its securities are clearly set forth in a Special Analysis just issued to our clients.

The reason for its decision not to accept the government guarantee under Section 209 of the Esch-Cummins law is also discussed.

Enclose two cents in postage with your name and business address for Circular No. 490.

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35 Nassau St., New York
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No. 12

Its Policy

We consider the time and care we give to ascertain the investment value of our securities would be wasted effort were we to advertise and sell these securities indiscriminately.

Experience has substantiated our convictions that conscientious work brings to us an ever growing circle of clients who consult us whenever they contemplate investments.

Would you like to take advantage of our service?

(To be continued)

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Municipal Bonds in New Jersey

Exempt from all Federal Income Taxes and Taxes in New Jersey

To Yield 5%

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Woodbridge Township
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Borough of Merchantville
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TO FLOAT CHICAGO UNION STATION LOAN

Bankers Will Offer 43-Year 6½ Per Cent. First Mortgage Bonds.

PRICE YET TO BE SETTLED

Proceeds of New Financing Will Be Used for Extensions and Betterments.

A group of New York and Chicago bankers will, within a day or so, make official announcement of the offering of $10,000,000 forty-three year 6½ per cent. first mortgage bonds of the Chicago Union Station Company. The bonds will be issued under the company's general mortgage, which amounts to $60,000,000 in all and of which $30,000,000 already has been sold. The price at which the new bonds will be offered on subscription has not yet been decided upon and constitutes virtually the only remaining detail to be settled.

The bankers who will offer this issue are Kuhn, Loeb & Co., the National City Company, Lee, Higginson & Co. and the First National Bank, all of New York, and the Illinois Trust and Savings Bank, of Chicago. This is the same syndicate which handled the flotation of the Chicago Union Station Company's issue of $20,000,000 Series A. bonds in February, 1916, when the bonds were put out to bear 4½ per cent. and were sold at par and accrued interest.

The present issue, like the former one, will expire on July 1, 1963. The company's charter terminates on July 1, 1963 and under the terms of the mortgage, it was said yesterday, bonds issued could have no other maturity date than the one selected. The proceeds of the new financing are to be used for extensions and betterments.

This issue was discussed in banking quarters last February, just before the close of the Railroad Administration's functioning, but there were difficulties encountered at that time which resulted in delay. At the time the financing was first discussed bankers believed this would be the initial railroad financing in the country, but the delays prevented it from enjoying this distinction.

The Chicago Union Station Company was reorganized several years ago under its present corporate name. The company's stock is owned, in equal proportions, by the Pennsylvania, the Chicago, Burlington & Quincy, the Chicago, Milwaukee & St. Paul and the Pittsburgh, Cincinnati, Chicago & St. Louis. It supplies terminal facilities for all of these roads and, in addition to the union station which it operates, it owns considerable real estate in Chicago which is said to be extremely valuable.

COPPER DEFICIT DECREASED.

Cerro de Pasco Corporation Sold $14,884,049 in 1919, Report Shows.

The annual report of the Cerro de Pasco Copper Corporation, just issued, shows a decrease in the deficit after dividends of considerably more than $2,000,000. The report showed that surplus after charges and Federal taxes was $2,283,628, which was equal to $2.54 a share earned on the 898,229 shares of no par value stock. In the preceding year $9 cents was earned on each share. After the payment of $3,593,909 in dividends the deficit for the year was $1,309,281, as compared with $2,951,436 in 1918.

Last year the company's sales of copper, silver, gold and ores totalled $14,884,049, as compared with $22,867,807 in 1918. Dividends received by the company increased to $1,247,982, as compared with $673,149 in the preceding year and inventory of gold and silver on hand Dec. 31, 1919, was shown at $7,728,665, as against $2,802,985 at the close of 1918. The balance sheet of the company showed an increase in accounts receivable to $5,080,633 from $2,273,999 the year before and it showed in addition that the company has disposed of more than half of its holdings of Liberty bonds, the balance now held being $1,450,000.

The Hall-Mark of a Bank's Value

TWO cardinal requisites to demand of your bank whether at home or abroad are service and convenience. The service rendered by this institution is both personal and direct. Our large organization in the United States and abroad enables our own representatives to follow your export financial items through all their phases, thus assuring personal supervision of your interests at all times. This superior service is accessible to business men in every part of the United States and Canada.

Booklet outlining our service sent on request.

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Capital, Surplus and Undivided Profits Over $5,000,000

A First Mortgage Railroad Bond

An underlying bond of one of the great American Railroad systems and guaranteed principal and interest.

Present price to net over 9¼%.

Write for Letter No. T-121.

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U. S. Realty
Debenture 5s
Due July 1924

Interest charges on this issue have been earned on the average of about three times annually during the past ten years. Bonds redeemable at 105 and interest. Present price around 80

To yield 11% to maturity

Ask for Circular A-3, giving full description of this issue.

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Tol. Gas, Elec. & Heat 5% Bonds 1935
And all local securities.
Circular "T-68" on request.
Gardner Bldg. Toledo

BONDS ON STOCK EXCHANGE

TUESDAY, APRIL 27, 1920.

	1920.	1919.	1918.
Day's sales	$12,786,200	$13,007,500	$9,292,500
Year to date	1,274,552,850	1,065,737,334	439,881,000

Following sales are given in lots of $1,000:

U S Liberty 3½s 1932-47
10 .... 93.16
15 .... 93.18
25 .... 93.20
44 .... 93.32
26 .... 93.34
2 .... 93.20
10 .... 93.24
2 .... 93.26
50 .... 93.30
4 .... 93.24
11½ 93.22
10 .... 93.24
10 .... 93.16
21 .... 93.20
19 .... 93.16
45 .... 93.14
6 .... 93.16
4 .... 93.18
10 .... 93.10
25 .... 93.20
1 .... 93.10
20 .... 93.20
5 .... 93.28
21 .... 93.26
3 .... 93.16
25 .... 93.14
2 .... 93.02

$530,500 1st conv 4s 1932-1947
1 .... 85.80
10 .... 86.00
8 .... 86.00

$20,000 2d 4s 1927-42
5 .... 85.50
2 .... 85.00
1 .... 85.40
1½ 85.60
2 .... 85.76
1 .... 85.60
2 .... 85.60
22 .... 85.80
1 .... 85.64
1 .... 85.60

$38,000 1st conv 4½s 1932-1947
4 .... 86.70
32 .... 86.20
2 .... 86.10
1 .... 86.10
3 .... 86.44
3 .... 86.40
8 .... 86.44
2 .... 86.50
2 .... 86.30
6 .... 86.30
14 .... 86.44

$82,700 2d conv 4½s 1932-47
14 .... 87.50

1927-1942
151 .... 85.90
12 .... 85.92
4 .... 85.70
3 .... 85.94
8 .... 85.96
100 .... 85.80
1 .... 85.96
7 .... 85.92
10 .... 85.94
2 .... 85.96
46 .... 85.94
31 .... 85.88
3 .... 85.92
8 .... 85.90
2 .... 85.94
15 .... 85.92
1 .... 85.88
40 .... 85.90
25 .... 85.88
4 .... 85.90
45 .... 85.92
35 .... 85.94
6 .... 85.98
50 .... 86.00
25 .... 85.98
2 .... 86.00
15 .... 85.94
21 .... 85.96
1 .... 86.00
6 .... 86.10
16 .... 86.00
6 .... 86.00
1 .... 86.04
3 .... 86.06
10 .... 86.00
1 .... 86.04
310 .... 86.00
80 .... 86.02
24 .... 86.00
100 .... 86.04
12 .... 86.00
2 .... 86.02
30 .... 86.04
1 .... 86.04
3 .... 86.06
10 .... 86.04
3 .... 86.06
1 .... 86.10
58 .... 86.02
2 .... 86.08
1 .... 86.00
3 .... 86.06
3 .... 86.08
11 .... 86.06
3 .... 86.08
1 .... 86.10
17 .... 86.10
132 .... 86.00
1 .... 86.08
95 .... 86.00
195 .... 85.80
100 .... 85.78
50 .... 85.80

$1,910,000 3d 4½s 1938
20 .... 90.34
111 .... 90.30
25 .... 90.34
5 .... 90.26
70 .... 90.24
10 .... 90.30
5 .... 90.36
20 .... 90.38
10 .... 90.44
1 .... 90.38
222 .... 90.40
1 .... 90.42
22 .... 90.40
1 .... 90.30
1 .... 90.44
33 .... 90.40
13 .... 90.36
1 .... 90.56
8 .... 90.46
11 .... 90.44
15 .... 90.42
10 .... 90.44
1 .... 90.40
2 .... 90.44
42 .... 90.50
56 .... 90.60
1 .... 90.30
5 .... 90.52
5 .... 90.56
10 .... 90.60
3 .... 90.54
3 .... 90.58
10 .... 90.60
2 .... 90.52
25 .... 90.60
16 .... 90.64
4 .... 90.70
28 .... 90.72
11 .... 90.76
1 .... 90.72
165 .... 90.80
2 .... 90.76
2 .... 90.80
1 .... 90.76
1 .... 90.74
2 .... 90.80
10 .... 90.80
20 .... 90.76
3 .... 90.70
119 .... 90.76
23 .... 90.72
224 .... 90.70
40 .... 90.82

$1,000,000 4½s 1922-23
Vict Lib Loan 3½s 1922-38
300 .... 96.42
15 .... 96.48
85 .... 96.50
28 .... 96.60
20 .... 96.64
121 .... 96.80
78 .... 96.84
535 .... 97.00
15 .... 97.04
15 .... 97.00
5 .... 97.04
200 .... 97.00
100 .... 96.90

$1,552,900 4½s 1922-23
5 .... 96.52
15 .... 96.48
145 .... 96.52
71 .... 96.54
55 .... 96.56
5 .... 96.60
101 .... 96.70
5 .... 96.72
55 .... 96.66
$23 .... 96.50
16 .... 96.62
3 .... 96.70
3 .... 96.68
2 .... 96.70
2 .... 96.64
4 .... 96.62
27 .... 96.70
11 .... 96.64
3 .... 96.68
1 .... 96.64
5 .... 96.66
1 .... 96.72
5 .... 96.70
3 .... 96.74
5 .... 96.72
3 .... 96.80
5 .... 96.78
4 .... 96.82
50 .... 96.90
40 .... 96.88

$1,000,000 4½s 1922-38
Am Agr Chem conv 5s
17 .... 89%
Am Sm & Ref temp 1st 6s
1 .... 76¼
1 .... 76¼
Am Tel & Tel col 4s
2 .... 78½
7 78
5 .... 78½
1 .... 78½
col tr 5s
8 .... 77½
6 .... 77½
10 .... 76¾
conv 6s
1 .... 93½
1 93
10 .... 92½
5s, 1931
4 .... 90¼
Jap Gov 4½s sterling loan
4 .... 79½
19 78
10s3Cf.. 75¾
3 .... 75¾
2d series
30 75
15 .... 74½
27 75
3 .... 75½
Jap Gov 4s sterling loan
T's30f 58
2s30f.. 59½
4 59
5 .... 58½
2s30f.. 58½
4 .... 59¾
R of Cuba 5s of 1904
1s30f.. 91
4½s
1s30f.. 79½
Un King of G B & I 5½s '21
5 .... 96½
1 .... 96¼
1 .... 96¼
col tr 5s
8 .... 77½
6 .... 77½
10 .... 76¾
conv 6s
1 .... 93½
1 93
10 .... 92½
5s, 1931
4 .... 90¼
Am Wr Fx Ts
3 81
Arm & Co 4½s
7 79
20 .... 78½
At. Ton & S F gen 4s
5 .... 83½
1 .... 70½
3 .... 71½
1 .... 73½
cv 4s, 1909
12 90
37 81
Atl C L L & N col 4s
1 62
Balt & Ohio pr lien 3½s
1 .... 80½
6 .... 80½
11 81
3 .... 81½
1 81
gold 4s
1 .... 58½
3 .... 59¾
conv 4½s
15 91
10 .... 91½
1 .... 91½
2 .... 91½
1 .... 91½
1 .... 91½
14 92
7 .... 92½
5½s, '22, rcts
1 .... 93½
3 .... 93¾
5½s, '29, rcts
166 91
8½s, 1927
12 .... 89%
25 .... 89%
3 .... 89½
Beth Stl ext 5s
7 .... 89%
12 90
1st & ref 5s
4 82
pur mon 5s
1 .... 70½
4 80
B R T 7s, '21
1 .... 40¾
cfs of dep
2 40
10 42
Bkn Un Gas 5s
1 79
Cent Leath 5s
10 93
Cent of N J gen 5s
8 .... 96¾
2 .... 96½
3 .... 96¾
2 96
Cen Pac grtd 5½s
2 78
grtd 4s
10s 66½
16 66
5 .... 66½
10 .... 63½
1 .... 66½
T B L 4s
1 .... 63¼
C & O gen 4½s
2 .... 71¼
conv 4½s
9 69
conv 5s
2 .... 74½
2 .... 73¼
Chic & Al 5½s
2 53
2 .... 52¾
Chic Bur & Qy Joint 4s
1 .... 84½
7 .... 84½
2 .... 84¾
33 .... 84½
1s30f.. 83%
7 .... 84¼
Ill div 3½s
2c 71¾
Nebr ext 4s
4 .... 86%
Chic Gt Wn 4s
3 .... 51¾
Chic M & St P 4s 1925
10 72
4s 1934
2 53
conv 4½s
5 .... 63¼
2 .... 66½
1 66
con 5s ser B
12 .... 63½
8 .... 63¾
2 .... 63½
registered
5 .... 61¼
con 5s ser B
5 .... 63¼
ref 4½s
5 .... 56%
Ch R I & P Ry ref 4s
1 62
Chic Un Sta. 4½ ser A
18 73
Chile Cop 7s
5 .... 100¼
2 .... 100%
1 .... 100¼
col tr 6s
14 .... 76¼
Colo Indust 5s
1 .... 73½
Colo & Southn ref &ext 4½s
3 70
Con G con 7s
8 .... 100¾
5 100
Corn Prod Ref S F 5s 1931
1 98
Cuba Cane Sug temp conv 7s
8 98
10 .... 96½
6 .... 96%
2 96
2 .... 96½
43 .... 96½
6 .... 96%
10 .... 96%
46 96
22 .... 96½
1 .... 96%
D & R G con 4s
15 .... 70%
1 69
1st & ref 5s
8 .... 45%
2 .... 45¼
4 45
Detroit River Tunnel 4½s
10 .... 73%
Erie 1st con 7s
8 .... 96¼
1st gen 4s
1 .... 41¼
Pa col tr 4s
30 .... 74%
con 4s ser A
1 80
series B
10 35
con 4s ser D
66 38
Gen Electric deb 6s
3 .... 86%
1 86
Hoc V 1st 4½s
9 64
H & T C gen 4s
2 94
Hudson A Man adj Inc 5s
15 21
10 .... 21½
Ill Cen 4s, '52
1 .... 61½
ref 4s
1 .... 67½
5 .... 67¾
Ill Steel 4½s
5 .... 75%
Ind Steel 5s
11 .... 84¾
5 85

$1,000,000 Alaska G M cv deb 6s, Ser A
15½
Am Chem conv 5s
1 .... 89%
Am Sm & Ref temp 1st 6s
1 .... 76¼
1 .... 76¼
Am Tel & Tel col 4s
2 .... 78½
7 78
5 .... 78½
1 .... 78½
col tr 5s
8 .... 77½
6 .... 77½
10 .... 76¾
conv 6s
1 .... 93½
1 93
10 .... 92½
5s, 1931
4 .... 90¼
Am Wr Fx Ts
3 81
Arm & Co 4½s
7 79
20 .... 78½
At. Ton & S F gen 4s
5 .... 83½
1 .... 70½
3 .... 71½
1 .... 73½
cv 4s, 1909
12 90
37 81
Atl C L L & N col 4s
1 62
Balt & Ohio pr lien 3½s
1 .... 80½
6 .... 80½
11 81
3 .... 81½
1 81
gold 4s
1 .... 58½
3 .... 59¾
conv 4½s
15 91
10 .... 91½
1 .... 91½
2 .... 91½
1 .... 91½
1 .... 91½
14 92
7 .... 92½
5½s, '22, rcts
1 .... 93½
3 .... 93¾
5½s, '29, rcts
166 91
8½s, 1927
12 .... 89%
25 .... 89%
3 .... 89½
Beth Stl ext 5s
7 .... 89%
12 90
1st & ref 5s
4 82
pur mon 5s
1 .... 70½
4 80
B R T 7s, '21
1 .... 40¾
cfs of dep
2 40
10 42
Bkn Un Gas 5s
1 79
Cent Leath 5s
10 93
Cent of N J gen 5s
8 .... 96¾
2 .... 96½
3 .... 96¾
2 96
Cen Pac grtd 5½s
2 78
grtd 4s
10s 66½
16 66
5 .... 66½
10 .... 63½
1 .... 66½
T B L 4s
1 .... 63¼
C & O gen 4½s
2 .... 71¼
conv 4½s
9 69
conv 5s
2 .... 74½
2 .... 73¼
Chic & Al 5½s
2 53
2 .... 52¾
Chic Bur & Qy Joint 4s
1 .... 84½
7 .... 84½
2 .... 84¾
33 .... 84½
1s30f.. 83%
7 .... 84¼
Ill div 3½s
2c 71¾
Nebr ext 4s
4 .... 86%
Chic Gt Wn 4s
3 .... 51¾
Chic M & St P 4s 1925
10 72
4s 1934
2 53
conv 4½s
5 .... 63¼
2 .... 66½
1 66
con 5s ser B
12 .... 63½
8 .... 63¾
2 .... 63½
registered
5 .... 61¼
con 5s ser B
5 .... 63¼
ref 4½s
5 .... 56%
Ch R I & P Ry ref 4s
1 62
Chic Un Sta. 4½ ser A
18 73
Chile Cop 7s
5 .... 100¼
2 .... 100%
1 .... 100¼
col tr 6s
14 .... 76¼
Colo Indust 5s
1 .... 73½
Colo & Southn ref &ext 4½s
3 70
Con G con 7s
8 .... 100¾
5 100
Corn Prod Ref S F 5s 1931
1 98
Cuba Cane Sug temp conv 7s
8 98
10 .... 96½
6 .... 96%
2 96
2 .... 96½
43 .... 96½
6 .... 96%
10 .... 96%
46 96
22 .... 96½
1 .... 96%
D & R G con 4s
15 .... 70%
1 69
1st & ref 5s
8 .... 45%
2 .... 45¼
4 45
Detroit River Tunnel 4½s
10 .... 73%
Erie 1st con 7s
8 .... 96¼
1st gen 4s
1 .... 41¼
Pa col tr 4s
30 .... 74%
con 4s ser A
1 80
series B
10 35
con 4s ser D
66 38
Gen Electric deb 6s
3 .... 86%
1 86
Hoc V 1st 4½s
9 64
H & T C gen 4s
2 94
Hudson A Man adj Inc 5s
15 21
10 .... 21½
Ill Cen 4s, '52
1 .... 61½
ref 4s
1 .... 67½
5 .... 67¾
Ill Steel 4½s
5 .... 75%
Ind Steel 5s
11 .... 84¾
5 85

47 85
50 .... 85½
10 .... 85%
5 86
15 .... 85%
10 .... 85¾
1 .... 85¾
8 .... 85¼
P L E & W V 4s
7 54
S W div 3½s
1 70
2 .... 70½
2 .... 70½
Tol-Cin div 4s
2 45
Beth Stl ext 5s
7 .... 89%
12 90
1st & ref 5s
4 82
pur mon 5s
1 .... 70½
4 80
B R T 7s, '21
1 .... 40¾
cfs of dep
2 40
10 42
Blkn Un Gas 5s
1 79
Cent Leath 5s
10 93
Cent of N J gen 5s
8 .... 96¾
2 .... 96½
3 .... 96¾
2 96
Cen Pac grtd 5½s
2 78
grtd 4s
10s 66½
16 66
5 .... 66½
10 .... 63½
1 .... 66½
T B L 4s
1 .... 63¼
C & O gen 4½s
2 .... 71¼
conv 4½s
9 69
conv 5s
2 .... 74½
2 .... 73¼
Chic & Al 5½s
2 53
2 .... 52¾
Chic Bur & Qy Joint 4s
1 .... 84½
7 .... 84½
2 .... 84¾
33 .... 84½
1s30f.. 83%
7 .... 84¼
Ill div 3½s
2c 71¾
Nebr ext 4s
4 .... 86%
Chic Gt Wn 4s
3 .... 51¾
Chic M & St P 4s 1925
10 72
4s 1934
2 53
conv 4½s
5 .... 63¼
2 .... 66½
1 66
con 5s ser B
12 .... 63½
8 .... 63¾
2 .... 63½
registered
5 .... 61¼
con 5s ser B
5 .... 63¼
ref 4½s
5 .... 56%
Ch R I & P Ry ref 4s
1 62
Chic Un Sta. 4½ ser A
18 73
Chile Cop 7s
5 .... 100¼
2 .... 100%
1 .... 100¼
col tr 6s
14 .... 76¼
Colo Indust 5s
1 .... 73½
Colo & Southn ref &ext 4½s
3 70
Con G con 7s
8 .... 100¾
5 100
Corn Prod Ref S F 5s 1931
1 98
Cuba Cane Sug temp conv 7s
8 98
10 .... 96½
6 .... 96%
2 96
2 .... 96½
43 .... 96½
6 .... 96%
10 .... 96%
46 96
22 .... 96½
1 .... 96%
D & R G con 4s
15 .... 70%
1 69
1st & ref 5s
8 .... 45%
2 .... 45¼
4 45
Detroit River Tunnel 4½s
10 .... 73%
Erie 1st con 7s
8 .... 96¼
1st gen 4s
1 .... 41¼
Pa col tr 4s
30 .... 74%
con 4s ser A
1 80
series B
10 35
con 4s ser D
66 38
Gen Electric deb 6s
3 .... 86%
1 86
Hoc V 1st 4½s
9 64
H & T C gen 4s
2 94
Hudson A Man adj Inc 5s
15 21
10 .... 21½
Ill Cen 4s, '52
1 .... 61½
ref 4s
1 .... 67½
5 .... 67¾
Ill Steel 4½s
5 .... 75%
Ind Steel 5s
11 .... 84¾
5 85

25 .... 90¼
Inter-Met 4½s
5 17
15 .... 17¼
cts of dep
1 .... 17¼
Int Mer Mar 4½s
5 .... 88¾
Kan Cy So 3s
5 51
Kan Cy Ter 4s
1 66
Lac Sti 5s '23
1 .... 93¾
1950
8 80
5 .... 80½
L S & M S 4s 1928
4 .... 80%
2 .... 81½
Lehigh Valley col trust 6s temp rects
5 96
Ligg & My 5s
1 .... 91½
Lorilld Co 7s
1 100
L & N unif 4s
10 .... 76½
S & N Alb 5s 1963
1 79
L & N So Mon joint 4s
5 80
Midvale Steel col tr 5s
3 81
10 .... 81¼
M, St P & SSM 1st con 4s
1 75
M, K & T 1st 4s
2 .... 54½
Mo Pac gen 4s
1 .... 52½
1 53
5 .... 52½
3 .... 52½
6 .... 52½
Nat Tube 5s
4 .... 88¾
Nat R of Mex pr lien 4½s
2 21
N O Term 4s
2 61
4 .... 60½
N O, T & M income 5s
1 40
N Y Air Br 1st 6s
2 .... 96%
5 .... 96½
N Y Cent deb 6s
2 80
2 .... 80¼
5 80
3 .... 80¼
4 .... 80½
12 .... 80¾
1 .... 80½
gen 4½s
1 .... 64¾
con 4s, A
5 65
con 4s, 1934
1 71
ref & imp 4½s, A
1 73
L S col 5½s
1 85
N Y C & H R R cv deb 6s
2 .... 69½
conv 3½s
1 46
N Y, O & W ref 4s
1 56
N Y Dks & Bdn 5s
2 80
N Y Tel 4½s
2 76
5 .... 74½
1 .... 74½
2 .... 74½
N Y, Westches & B
1 74
N & W con 4s
9 .... 68½
conv 6s
1 .... 97%
1 .... 97%
6 .... 97%
Nor Pac 4s
29 .... 97½
3 .... 97¾
20 97
Nor Pac 3s
1 .... 51½
2 51
Ontario Pow Co 1st s f 5s
1 82
Oreg Cal 1st 5s
2 .... 87¾
Ore-Wash R & N 1st & ref 4s
5 75
Pac Gas & Elec
5 .... 83¾
Pac R & T 5s
5 .... 83¾
Pa R Gen 4½s
1 75
1 .... 73½
8 .... 74%
1 .... 74%
3 .... 74%
gen 6s
3 .... 83%
3 .... 83%
Penn Mar 5½s
3 .... 79½
Phila Co cv 6s, 1922
2 .... 88½
P B & E 5s
4 .... 80%
Read'g gen 4s
5 .... 80½
15 .... 80%
5 .... 80¾
5 80
1 .... 80½
1 80
5 .... 80½
1 .... 81½
8 .... 81½
5 .... 81½
1 .... 81½
U S Rubber 1st & ref 5s
1 .... 100%
U S Steel Corp s f 5s
1 .... 93¼
1 93
6 .... 92%
2 .... 92%
1 93
6 .... 93¼
1 .... 93¾
3 .... 93%
3 .... 93%
1 93
1 .... 93¼
Va-Car Chem 1st 6s
2 93
Wests Elec 5s
1 .... 93½
West'g Md 4s
10 .... 49½
2 .... 49½
10 .... 49½
West Shore 4s
5 87
Wilson & Co 1st 6s
3 .... 89%
conv s f 6s
2 89
1 .... 88½
Wis Cen gen 4s
44 .... 42¾

New Issue to yield 7.70%.

Secured by bonds of an issue listed on the New York Stock Exchange.

Maker is one of the three largest Light and Power Companies in the United States.

$10,000,000
(Total Authorized Issue)

Pacific Gas and Electric Company
of California

Five Year 7% Collateral Trust Convertible Gold Notes

Secured by deposit with Trustee of $15,000,000 Pacific Gas and Electric Company General and Refunding Mortgage 5% Bonds, due January 1, 1942

Dated May 1, 1920 Due May 1, 1925

Interest payable May 1 and November 1 in Chicago, New York or San Francisco. Denominations $1,000 and $500. Redeemable in whole or in part at 101 on any interest date.

INTEREST PAYABLE WITHOUT DEDUCTION FOR THE NORMAL FEDERAL INCOME TAX NOT TO EXCEED 2%

BANK OF CALIFORNIA NATIONAL ASSOCIATION, SAN FRANCISCO, TRUSTEE

Authorized by the Railroad Commission of California. Eligible Investment for Savings Banks in California.

Convertible at par and interest at the option of the holder into (a) Pacific Gas and Electric Company First Preferred 6% Cumulative Stock at 95, at any time prior to April 1, 1925 or (b) into Pacific Gas and Electric Company Common Stock at 80 on or before May 1, 1922, and thereafter and prior to April 1, 1925 at 85.

From a letter of A. F. Hockenbeamer, Second Vice-President of the Company, we summarize as follows:

The Pacific Gas and Electric Company is one of the three largest of its kind in the United States. It operates 19 hydro-electric generating plants, 3 steam plants and 20 gas manufacturing plants, its distributing systems extending into 33 counties of Central and Northern California, having an estimated population of 1,850,000.

Notes will be secured by pledge of $15,000,000 par value of the Company's General and Refunding Mortgage 5% Bonds due 1942, which, based on present New York Stock Exchange quotations, have a market value of approximately $1,700,000 in excess of the face value of the notes. Under the provisions of the Trust Indenture the Company must deposit additional bonds if at any time the market value of the pledged bonds falls below 115% of the par value of the notes outstanding.

The General and Refunding Mortgage Bonds are followed by dividend paying stocks of the Company, which, at present market quotations, have a value in excess of $42,000,000.

EARNINGS

Year	Gross Earnings	Net Earnings	Interest Charges	Set aside for Depreciation	Balance
1915	$18,944,180	$9,738,587	$3,985,410	$1,380,000	$4,373,177
1916	19,125,385	9,566,502	3,844,933	1,250,000	4,471,569
1917	20,321,728	8,717,037	4,100,907	1,250,000	3,366,130
1918	23,105,718	10,075,388	4,117,066	2,700,000	3,258,322
1919	26,582,688	10,333,561	4,285,257	2,500,000	3,548,304
Total	$108,079,699	$48,431,075	$20,333,573	$9,080,000	$19,017,502

The above does not include interest charges of $700,000 on Notes now being issued, the proceeds of which will be expended for new property, the earnings from which should be far greater than increased interest charges.

Of the Company's present installed capacity of 331,567 h.p., the hydro electric plants generate 210,924 h.p. and in addition the Company has recently obtained control of one of the most valuable water power situations in the United States, capable of an estimated ultimate development of 420,000 h.p. The first units of 70,000 h.p. are now under way and should be delivering energy into the Company's system during 1921.

These notes are being issued to provide funds for the additional development of the properties of the Company.

PRICE 97⅛ AND INTEREST, YIELDING 7.70%

Blyth, Witter & Co.
San Francisco New York

Halsey, Stuart & Co., Inc.
Chicago New York

Continental and Commercial Trust and Savings Bank
Chicago

The above statements are not guaranteed, but are based upon information which we believe to be accurate and reliable and upon which we have acted in the purchase of these notes.

Canada's 5 Billion Dollar Production

Canada's productive power is estimated at $5,000,000,000 for 1919, a total greater than at any previous period in the Dominion's history.

Securities issued by a country drawing economic strength from such tremendous resources are safe beyond question. Canadian Government, Provincial and Municipal bonds, moreover, can be purchased with American funds to yield from

6½% to 7½%

These high returns are made possible by the temporary exchange conditions. Therefore, we suggest the immediate purchase of these bonds.

Principal and interest payable in United States funds.

Write for particulars T4-28.

Wood, Gundy & Co.
INCORPORATED
14 Wall Street, New York
Toronto London, Eng. Montreal

As a matter of course

When you buy candy your first choice is always—chocolate! Hence the prosperity of business based on this American preference.

Rockwood & Company

one of the largest chocolate and cocoa concerns in the United States, earned in 1919 over six times the dividend requirements on its

8%
Cumulative Preferred Stock
Price $100 per share to net 8%

For full particulars ask for Folder T-920.

Hollister, White & Co.
INCORPORATED
92 CEDAR STREET, Corner Trinity Place
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Texas Pacific Land Trust
Certificates of Proprietary Interest
Bought and Sold
MacQUOID & COADY
Members New York Stock Exchange
14 Wall Street N. Y., Telephone: Rector 9270

Goodyear Tire & Rubber Pfd.
Packard Motor Pfd.
Lima Loco. Pfd.
Godchaux Sugar Com. & Pfd.
Metropolitan 5 to 50c Stores

Knickerbocker Ice 5s, 1941
Am. Water Works Elec. 5s, 1934
Waterloo Ced. F. & Nor. 5s, 1940
Montreal Tramway 5s, 1941
Atlantic Fruit 7s, 1934
Kansas City Lt. & Pr. 5s & 6s
Detroit United Ry. 7s, 1923

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CHICAGO DETROIT PHILADELPHIA PITTSBURGH

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2 Wall St., N. Y. Phone 6780 Rector

Arkansas Natural Gas
Bought—Sold—Quo'ed
R. C. Megargel & Co.
27 Pine Street, New York

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for Investment or on Conservative Margin Account.
B. H. & F. W. Pelzer
Members New York Stock Exchange.
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Phone Broad 6037.

Sinclair Cons. Oil Corp.
SECURED 7½% CONV. NOTES
TO YIELD ABOUT 8%
Description upon request.
CHARLES W. HILL & CO.
Members New York Stock Exchange
2 Wall St., N. Y. Tel. Rector 4484

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Separation of Railroad and Coal Companies to Take Months, It Is Believed.

STANDARD OIL CASE CITED

Great Benefits to Owners of New Jersey Company's Shares Are Now Recalled.

The Supreme Court decision, directing that the combination of valuable properties in the Reading Company be dissolved, has raised high hopes of a rich "melon cutting" for holders of Reading Company stock. Back in 1913, when anthracite coal land holdings were valued at lower figures than in the present period of inflated prices, the Government alleged in bringing suit against the Reading Company that the company's assets were worth more than $500,000,000. Besides owning or controlling a dominant interest in hard coal properties of the Pennsylvania fields, the corporation has railroads and railroad securities which are believed to be carried on the books at figures considerably less than current values. The wide movements of Reading stock during the last ten years have recorded speculative enthusiasm for a possible distribution of assets, and now that the initial step in this direction has come the Wall Street wiseacres are trying to figure out the value of the "melon."

It is believed that several months must pass after the lower court, working with the railroad attorneys, attempts to carry out the order before the Reading shareholders will see what is in store for them. There is so close an interrelation between the securities of the various Reading properties—the Philadelphia & Reading Railway Company, the Central of New Jersey, the Philadelphia & Reading Coal and Iron Company, the Lehigh & Wilkes-Barre Coal Company and others—that, lawyers said yesterday, more complicated steps must be taken in unscrambling the corporation than were necessitated in any previous dissolution proceedings. The analogy between the Reading and Standard Oil situations is y, no means close, but thought of the great benefits which holders of the old Standard of New Jersey shares received is stimulating the speculative imagination in regard to Reading Company stock.

Prior to the dissolution of the Standard of New Jersey the stock reached a maximum quotation of $650 a share, some trades being reported at a higher level. At $650, the company was appraised in the market at $639,198,950. The company was split up into thirty-four separate corporations, which have since been increased to thirty-six, and the combined market value of all these concerns, counting in the original stock and the stock increases since 1913, was at yesterday's quotations no less than $2,773,464,000, all of which grew from the Standard of New Jersey, with its capital of $98,338,382. The original Standard stock "en bloc," containing participation rights in former subsidiary concerns, is quoted around $2,700 per share and was recently about $3,000 per share.

The net income of several of the companies which sprang from the Standard of New Jersey is more than $724,000,000. The following table presents the so-called Standard Oil group, with the present par of their outstanding stock and the market value thereof:

	Capital Stock.	Market Value.
Anglo-American Oil.	£3,000,000	$72,000,000
Atlantic Refining...	$5,000,000	60,000,000
Atlantic Ref. pf...	20,000,000	21,200,000
Borne-Scrymser	200,000	920,000
Buckeye Pipe Line.	10,000,000	18,000,000
Chesebrough Mfg..	1,500,000	3,375,000
Chesebr. Mfg. pf...	500,000	520,000
Continental Oil	9,000,000	13,950,000
Crescent Pipe Line.	3,000,000	1,800,000
Cumberland P. L...	1,500,000	2,025,000
Eureka Pipe Line..	5,000,000	5,750,000
Galena Signal Oil..	16,000,000	10,240,000
Galena S. O. old pf.	2,000,000	2,000,000
Galena S. O. n. pf.	6,000,000	5,640,000
Illinois Pipe Line..	20,000,000	33,800,000
Imperial Oil	28,547,280	125,606,800
Indiana Pipe Line..	5,000,000	9,000,000
International Pet...	13,014,000	96,301,600
National Trans.....	6,382,500	15,270,000
N. Y. Transit.....	5,000,000	8,250,000
Northern Pipe Line.	4,000,000	4,000,000
Ohio Oil	15,000,000	199,200,000
Prairies O. & G....	18,000,000	106,200,000
Prairie Pipe Line..	27,000,000	59,400,000
Solar Refining	2,000,000	8,000,000
Southern Pipe Line.	10,000,000	14,000,000
South Penn Oil....	20,000,000	59,000,000
Southwest Pipe Li..	3,500,000	2,345,000
Stand. Oil of Cal..	100,000,000	332,000,000
Stand. Oil of Ind...	30,000,000	213,000,000
Stand. Oil of Kan..	2,000,000	11,400,000
Stand. Oil of Ky...	5,000,000	24,000,000
Stand. Oil of Neb..	1,000,000	4,900,000
Stand. Oil of N. J..	98,338,382	703,836,000
S. Oil of N. J. pf..	98,338,382	104,238,300
Stand. Oil of N. Y.	75,000,000	298,500,000
Stand. Oil of Ohio..	7,000,000	31,500,000
Stand. O. of O. pf..	7,000,000	7,350,000
Swan & Finch...	1,450,000	1,373,000
Union Tank Car ..	12,000,000	13,980,000
Union Tank C. pf..	12,000,000	10,864,000
Vacuum Oil	15,000,000	58,500,000
Washington Oil	100,000	330,000
Total.....	$724,850,544	$2,773,464,950

The Standard Oil stocks stand in the foreground of investment shares, the returns on them being small and the asset value high. The earning power of some of these offshoots of a Supreme Court decision, which is not going unnoticed by owners of Reading Company shares, is shown in these figures, covering the year ended Dec. 31 last, compared with results in 1918:

	Net Earnings After Taxes. 1919.	1918.	Earned Per Share Per Cent. 1919.	1918.
Ohio Oil....	$12,776,220	$12,288,890	85.17	81.92
S. O. of Cal.	31,062,768	14,953,074	31.26	15.04
S. O. of Ind.	24,807,791	4,863,877	82.69	16.21
S. O. of Kan.	1,681,614	1,413,889	83.80	70.69
S. O. of Ky.	2,126,063	1,198,263	35.43	24.39
S. O. of N. J.	76,725,673	57,918,658	76.41	58.90
Solar Ref...	1,631,093	167,880	82.59	48.40
Union T'k Co.	3,818,289	1,253,019	30.15	14.64

The net nicome of several of the companies in the table are deducted from balance sheets as income accounts are not issued by a number of the concerns. The sharp difference between the 1919 and 1918 net earnings of the Standard Oil Company of Indiana resulted, in the main, by reason of a $20,000,000 reserve for Federal taxes in 1918, the reservation in 1919 being much smaller.

SHORT TERM NOTES.

Security.	Rate.	Due.	Bid.	Asz.	Yld
Am. Cot. Oil..6		Sep. 2, '24	92	94½	7.40
Am. T. & T...6		Oct., 1922	95½	95½	8.10
Am. T. & T...6		Feb., 1924	93¼	93¾	7.85
Am. Thread..6		Dec.15,'25	86	90	7.85
Am. Tobacco..7		Nov., 1920	99¾	100¼	6.50
Am. Tobacco..7		Nov., 1921	99½	100½	6.65
Am. Tobacco..7		Nov., 1922	99¾	100¼	6.80
Am. Tobacco..7		Nov., 1923	98¾	100	7.00
Amacon. Co...6		Jan., 1920	100¼	100½	7.00
A-Am.O.,Ltd..7½		April, '23	99⅝	100	7.50
Armour & Co.8		June20,'24	97½	99½	7.35
Beth. S. Corp.7		July15,'22	98½	99½	7.35
Can. Pac. R..6		Mar. 2,'24	93¼	94	7.15
Cub.-Am. Sug.6		Jan., 1921	99	100	8.0
Cudahy Pack.7		July15,'23	97½	98¼	7.55
Del. & Hud...5		Aug. 2,'20	99	99½	6.50
Fed. Sug. Ref.		Nov., 1924	94	96	7.05
General Elec..6		July, 1920	99¾	100¼	5.73
G'lich B.F.,cv.7		April, '25	95	95¾	8.05
Gt. Nor. Ry..5		Sep., 1920	99¼	99	7.15
Gulf Oil Corp.6		July, 1921	99½	98	8.05
Hocking Val..6		Mar., 1921	99	93	8.00
Int. R. T....6		Sep., 1921	65	68	....
Kan. C. Ter..6		Nov., 1923	92	93	7.8
Laclede Gas..7		Jan., 1920	92½	93¼	7.95
Ldg. & Myers.6		Dec., 1921	96½	97	8.20
Moline Plow..7		Sep., 1920	98½	100	7.00
Moline Plow..7		Sep., 1921	97½	98	7.50
N. Y. Cent....6		Sep., 1920	99	99¾	7.00
Penn. Co. 4½		June15,'21	95½	96½	7.75
Penn. R. R...7		Apr., 1920	100¼	100¾	6.95
Phila. Co....6		Feb., 1922	92	93	10.40
Proc. & Gam.7		Mar., 1921	99¾	100¾	6.75
Proc. & Gam.7		Mar., 1922	99¾	100¾	6.85
Pub. S. Corp..7		Mar., 1923	86	88	14.00
R J. Reyn. T.6		Aug., 1922	95	96	6.80
Southern R....		Mar., 1922	92	93	9.80
Swift & Co...6		Aug.15,'21	97	97½	7.80
Texas Co....7		Mar. 1,'23	98¼	98½	7.00
Utah S. Corp.6		Sep.15,'22	84	86	12.70
Wn. Elec. cv.1		April,1925	98⅝	98¾	7.35

FOREIGN SECURITIES.

	Rate.	Due	Bid.	Ask.
Argentine (sterl.)..6		May, 1920	99¾	99¾
Argentine 6		May, 1920	99¾	99¾
Belg'm (Restor'n).5		1934	81¼	84½
†B'lg'n Loan of '20.5		....	63¼	66¼
*British funding ..4		1960-1900	26¾	27¾
*British Victory...4		1920	29½	30½
*Brit. Nat. W. L..5		1920	37¼	37⅝
*Brit. Nat. W. L..5		1920	36⅞	37⅛
Canada 5½	Dec.,	1922	87½	90¼
Canada 5½	Dec.,	1923	87¾	90¼
Canada 5½	Nov.,	1924	91	93¼
Canada 5	Dec.,	1925	82¼	86½
French Victory ...5		....	52½	55
†French Loan, '17..4		1943	42¾	44¾
†French Loan, '18..4		....	42¼	42¾
†French Loan, '20..5		....	39½	42
Italy, Treas., 3-yr..5		1922	43	46
Italy, Treas., 5-yr..5		1925	43	46
Russia 5½	Dec.,	1921	24½	27½
Russia, ruble, b'ds.5½	Feb.,	1926	34	38
Sweden 6	June,	1930	86	86
Switzerland 5½	Aug.,	1929	83	84½

*Per £100. †1,000 francs.

EQUIPMENT BONDS.

(Quoted on a percentage basis.)

Name.	Maturity.	Rate.	Bid.	Ask.
Balt & Ohio.....1920-'27		4½	7.85	7.00
Buff., Roch. & P..1920-'33		4½, 5, 6	6.85	6.25
Canadian, Pacific..1920-'32		4½@6	7.60	6.75
Chicago & N. W..1920-'23		4½	6.90	6.00
C., R. I. & Pac..1920-'27		4½@5	8.00	7.00
C., St. L. & N. O.1920-'24		6	7.50	6.50
C., C., C. & St. L.1920-'29		5 @6	7.25	6.25
Del. & Hudson.....1922		4½	6.95	6.00
Erie Railroad....1920-'27		4½@5	8.00	7.00
Grace Steamship..1920-'24		6	7.90	6.50
Illinois Central...1920-'27		4½@5	6.85	6.10
Inter. Prod. SS...1920-'28		7	7.87	7.25
Louis. & Nash....1920-'23		5	6.85	6.10
Mich. Central.....1920-'32		5 @6	7.25	6.25
Minn. & St. L....1920-'27		5 @6	7.75	7.00
Mo., Kan. & T....1920-'24		5	8.00	7.00
N. Y. Central.....1920-'22		4½@5	7.50	6.50
Norfolk & West..1920-'24		4½	6.85	6.10
N. Y., N. H. & H..1920-'29		4½, 5, 6	7.90	7.00
Penn. Gen. F'ght.1920-'23		4 @4½	6.75	6.00
Reading Co.....1920-'27		4½	6.87	6.25
Seaboard Air L..1920-'27		4½, 5, 6	7.75	7.00
Sinclair Ref.....1920-'21		6	8.00	7.00
Southern Pacific..1920-'24		4½	7.00	6.25
Southern Ry.....1920-'28		4½@5	7.50	6.75
Virginian Ry.....1920-'30		6	7.50	7.00
White Oil Corp....1920-'23		6	7.50	7.00

THE TREASURY STATEMENT.

Special to The New York Times.

WASHINGTON, April 27.—Revenue receipts and expenditures:

	This Month.	Fiscal Year.
Customs	$22,735,227	$254,280,118
Internal revenue:		
Income and profits tax	80,204,591	3,098,410,705
Miscellaneous	93,980,262	1,200,624,901
Misc. revenue.....	73,053,697	517,644,204
Total.....	$269,973,778	$5,079,968,925
Excess of disbursements over receipts, exclu. of principal of public debt....	164,723,121	378,930,834
Expenditures	418,531,643	5,050,320,241

BID AND ASKED QUOTATIONS

FOREIGN ISSUES.

Closing quotations for Government and municipal bonds:

	Bid.	Asked.
Anglo-French 5s	98¼	98⅝
Argentine 5s	71	71½
Dom. of Canada 6½s, 1921.....	96½	96⅝
Dom. of Canada 5s, 1926.....	97¼	97½
Dom. of Canada 5s, 1926.....	89	89½
Dom. of Canada 5½s, 1929.....	92	92½
Dom. of Canada 5s, 1931.....	90	90½
Chinese Government 5s.....	44½	44⅝
Republic of Cuba ext. 5s, 1944...	91	91¼
Republic of Cuba ext. 5s, 1949..	72	81
Republic of Cuba ext. 4½s, 1949.	73½	74
Dominican Republic 5s.....	82	85½
City of Bordeaux 6s.....	85½	86½
City of Copenhagen 5½s.....	76½	76⅝
City of Lyons 6s.....	88½	89½
City of Marseilles 6s.....	88¾	....
City of Paris 6s.....	89¼	89¾
Japanese 4½s	75⅜	76
Japanese 4½s, second series.....	74⅝	75½
Japanese 4s	58½	59
City of Tokio 5s	54¾	57¼
Un. K. of Gt. Br. & Ir. 5½s, 1921.	95¾	95⅝
Un. K. of Gt. Br. & Ir. 5½s, 1922.	93⅜	93⅝
Un. K. of Gt. Br. & Ir. 5½s, 1929	90¾	91¼
Un. K. of Gt. Br. & Ir. 5½s, 1937.	86½	86⅝
United States of Mexico 5s.....	30¾	31¾
United States of Mexico 4s.....	26½	29

UNITED STATES ISSUES.

Closing quotations for Government bonds:

	Bid.	Asked.		Bid.	Asked.
2s, r. 1936	101	102	Pan 2s, c. 1938	101	..
2s, c. 1930	101	102	Pan 3s, r. 1961	82	86
4s, r. 1925	106	107	Pan 3s, c. 1961	82	86
4s, c. 1925	106	107	Pan 2s, c. 1936	82	86
Pan 2s, r. 1936	101	..	P I 4s, '34, '35	85	86
Pan 2s, c. 1936	101	..	P I 4s, '35, '36	85	86
Pan 2s, r. 1938	101	..	P I 4s, '36, '36	85	86
			Dist. of C 3-65s	97	..

Closing quotations for stocks in which there were no transactions:

	Bid.	Asked.		Bid.	Asked.
Ad Rumely pf.....	65	68	Bar Leath.	60	70
Alas G M.	1¾	1¾	Do pf...	80	95
Alb & Sus...	180	....	Barrett Co pf.....	105¼	110
A A Cables	108	114	Batop M...	1	1⅛
Am Ag Ch pf.....	90¼	99	Beth S 7% pf.	95	100
Am Bk N pf.....	42½	45½	Do 8% pf.	108½	110
Am B Sug pf.....	82	91	B'klyn Ed.	92	95½
Am B S & Fdy	85	96	B U Gas..	50	60
Do pf....	210	260	Br Sh pf.	93¾	96
Am C pf..	90½	93	Bruns Ter.	6½	8
Am C & F pf.....	115¾	115	B, R & P pf.....	75	90
Am Coal..	55	....	Buff & S... pf.....	100	108
Am Cot Oil	45	45½	Burns Bros Term.	....	85
Do pf....	90	98	But'k Co...	10	16½
Am Lin pf.	92	93½	Cal P pf...	68	69
Am M & G.	38	45	Can Sc....	41	50
Am Shipb....	125	....	Case (J I) pf.....	94	95
Am Snuff..1	05	108½	C'tain-teed pf.....	50½	52
Do pf	80	82½	Chi & Alt..	7	10½
Am Stl Fds pf.....	89	91	Do pf....	15	18
Am Sug R pf.....	100	111	C & E. Ill.	1	3
Am Tob pf.....	93	97½	Do pf....	7½	8½
Am T & C.	50	55	Chi Gt W pf.....	21¼	22
Am Tob....	230	239	A N W pf.....	118¼	117
Do pf....	91	95	Chi, St P, M & Om.	60	65
Am W pf..	100¼	100½	Do pf....	90	95
Am Wr Pa pf.....	43	44	C, C, C & St L.....	45	48
Ann A pf..	21	27	Do pf....	62	66
Asmts R..	4	5	Cl & Pitts.	..	60
Asso D G 1st pf.....	65	70	Chi-P pf....	88	104¼
Do 2d pf.	65	69	Col & So..	22¼	23¾
Atl Ref...	1240	1,260	Do 1st pf	48	51
Do pf....	107½	108½	Do 2d pf.	40	50
A, B & A.	6½	8	Col Gr pf..	80½	85
Atl C L...	87	89	Con Cigar.	62½	63¼
A, G & W I pf.....	67	68	Do pf....	80	81
Auto Sales.	11	12	Con C pf..	100	101
Do pf....	30	35½	Cont Ins...	73½	75
Bald L pf..	100¼	102	Corn P Ref pf.....	104	105
			Crex Carp.	60	65
			Cruc S pf.	96½	97¼
			C-Am Sug.	535	540
			Do pf....	100	116
			D & Co pf.	97	99½
			Det Ed....	109	105
			Det U Ry...	100	....
			Dia Match.	110	125
			Dome M...	10	11
			D, S S & A	3	4
			Do pf....	7	8
			Dur Hos'y.	51	65
			Do pf....	97¾	105
			Elk H Coal pf.....	33	43
			Em Brandt	21	23½
			Do pf....	80¾	82
			End J pf..	98¼	99½
			Erie & P...	55	..
			Famous P pf.....	84	88
			Fairbanks..	83	85
			F M & S.	10	13½
			Fisher Bdy pf.....	101	103
			G, W & W.	13¾	13¾
			Gen Chem.	150	160
			Do pf....	93	95
			Gen. Cigar.	65	67
			Do pf...	97	100
			Do d pf.	98¼	99
			Gen M pf..	79	81½
			G'dr'ch pf.	91	94
			Granby C..	39	41
			Greene-C..	31	35
			G, M & N.	11¾	12
			Do pf....	31	34
			Gulf S St 1st pf....	90¼	97
			Hartman..	88½	90
			Hack Wat.	26	27
			Homestake.	59¾	61
			Int Agric..	22	23
			Int H pf..	100¾	112
			Int M T..	110	125
			Do 1st pf	78	80
			Do 2d pf.	67	69½
			Int N pf..	96	97¾
			Int Pa pf..	90	100
			Iowa Cent.	5	8
			Jewel Tea..	14½	15
			Kan C So pf.....	43	44
			Kelly S T..	116¾	117¾
			Do pf....	80	85
			Do 8% pf.	100	102
			K & D M..	3	5¼
			Do pf....	20	30
			Kress(S H)	81	90
			Do pf....	101	105
			Lacl Gas...	40	50
			L E & W..	8½	9¾
			Do pf....	14¾	19
			L & M. B.	150	175
			Do pf....	102	106
			L-W Bisc..	50	55
			Do 2d pf.	105¾	127
			Lorill'd Co pf.....	104	108
			Louis & N.	101	105
			M'kay Cos.	64	66
			Man R'ch..	½	2¼
			Man Elev..	47	48½
			Mallinson..	37	39
			Marlin R..	56	60½
			Martin-P..	22¾	25
			Math Alk..	29	31
			Max S pf..	85	90
			Max Motor	20	26
			Do ctfs....	..	20
			Do 1st pf	50	55
			Do 2d pf ctfs.....	..	23¾
			M Dep Sts pf.....	102¾	104
			M St P & S S M pf.	32	36
			Do 1 l....	51	56
			Mon Pow..	63½	65
			Do pf....	93	98
			Mon Ward.	34½	35
			Mor & Fe..	..	70¾
			Mullins B..	41	43½
			Do pf....	85	..
			N C & St L.....	106	112
			Nat A & C pf.....	88	89
			Nat Bisc..	114	115
			Do pf....	100	110
			Nat C & S.	70	73
			Do pf....	90	93
			Nat En pf.	95	99
			N R of M 1st pf..	8	14
			N Y, C & St L 1st pf..	50	55
			Do 2d pf.	44	50
			N Y D pf.	45	54
			N Y, L & West ..	83	90
			Norf So....	29	31
			Do pf....	66	69
			N Am....	50	53
			Ohio F S..	50	..
			Otis Stl pf.	..	101
			Pacific D..	35	40
			Do 1st pf	90	100
			Do 2d pf	45	60
			Pac Mail..	30	33
			Penney (J C) pf..	91	95
			Peo & E..	8	12
			Pere M pr pf.....	62	64
			Pett-Mull...	35	50
			Do 1st pf	95	115
			Pierce-A pf	95	101
			P Jones....	63	68
			Do pf....	86	90
			Pierce O pf	81	89
			P, C, C & St L.....	65	70
			Pitts C pf.	85	90
			P, Ft W & C pf..	120	126
			Pitts S pf.	85	90
			P S, N J.	64	65
			R R Sec, I C stk ctfs	51½	53¾
			Ry Stl Spr pf.....	..	105½
			R. Reis....	19	22
			Do 1st pf	82	85
			Rem Type 1st pf....	92	96
			Do 2d pf.	90	93¾
			Rens & R..	102	109
			Rep I & S pf.....	94	98
			St Jo L'd.	15½	16
			St L S F pf.....	31½	33
			Savage A..	68	71
			Seab A L.	7½	8
			Do pf....	14½	15
			Sears-R pf.	116	118¾
			S-S S & I pf.....	90	94
			So P R 8.2	50	275
			Do pf....	105	110
			Spr'd Mill.	135	150
			Do pf....	80	87½
			Sup Stl 1st pf.....	101¾	103
			Tanner, A.	43½	44
			Do B.	38	..
			T P L Tr.	350	450
			Tide W O.	205	220
			Tob P pf..	85	90
			T St L & W pf.....	9	15
			Do ctfs.	10	15
			Do pf....	15	20
			Do pf ctfs.	15	20
			T C R T pf.....	..	95
			Und Type..	67	..
			Do pf....	100	117
			U Cig Stl.	137	175
			Do pf....	100	111
			Un Drug..	135	137
			Do 2d pf.	125	..
			Und Drew..	60	80
			Do pf....	94	..
			U S C I P pf.....	48½	47
			U S Ind A pf.....	93	97
			Va-Car Ch pf.....	105	108
			Va R & P..	15	45
			Wab pf. B.	15	17
			W F Exp..	50	58¾
			W Md 2d pf.....	17	19
			W Pac pf.	57	64
			Wis Cent..	22	28
			W'w'th pf.	107	112
			Wor Pump pf. A..	85	90
			Do pf. B.	67½	70½

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Announcement

Beginning Saturday, May 1st, the business heretofore conducted at our Branch at Fifth Avenue and 38th Street will be carried on at our Branch at Madison Avenue and 42nd Street. The careful consideration which our customers have received at the 38th Street Branch will be accorded them at the 42nd Street Branch, the organization and facilities of which are being increased. CENTRAL UNION TRUST COMPANY OF NEW YORK will then have two uptown offices: The Plaza Branch at Fifth Avenue and 60th Street, and the 42nd Street Branch at Madison Avenue and 42nd Street, both of which are fully equipped for the transaction of every kind of banking and trust company business

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STANLEY WORKS
OF NEW BRITAIN, CONN.
STOCKS AND RIGHTS
Bought, Sold and Quoted

AMERICAN WOOLEN PROFIT $15,513,415

Total Is Shown by Company's 1919 Report, After Deduction for Federal Taxes.

SURPLUS NOW $31,754,427

Amount Available for Dividends, After All Charges, $39.89 a Share on Common Stock.

The American Woolen Company yesterday issued the best annual report in its history, the net profits for 1919 amounting to $15,513,415 after making provision for Federal taxes. In 1918 the net profits were $12,324,084. The net profits of 1918 were slightly higher than those reported in the present statement, but in that year no allowance was made for Federal taxes. After all charges there was a surplus available for dividends last year of $10,779,804 or the equivalent of $39.89 a share on the common stock, after making allowance for the preferred distribution. In the preceding year the amount available for dividends was $5,572,527 or $13.86 a share on the common. The surplus for the year after dividends was $4,779,804. The report shows that $14,500,000 was restored to surplus, from reserve, and that $7,250,000 was set aside as a reserve against a possible diminution in inventory value.

The balance sheet shows no holdings of Liberty bonds, whereas the 1918 report indicated $3,306,400 in such assets. The inventory is the highest ever recorded, totalling $52,990,116, an increase of nearly $15,500,000 over the preceding year. The surplus of the company now stands at $31,754,427.

William M. Wood, President of the company, in his remarks to stockholders says in part:

"One of the features of the year has been the great demand for fine wool and cloth made of fine stock. This unprecedented demand for fine wools has resulted in tremendous increases in prices of fine stock. Since February, 1919, prices of these wools have risen 30 per cent. to 40 per cent. and at the close of the year were still advancing. These advances in price, necessitating advance in prices of the products of your mills did not deter the trade from buying in volume; in fact, all the economic conditions which have served to increase cost of production and prices have had little effect in producing unfavorable market conditions.

"The needs of the company for the coming season have been anticipated by securing advance supplies. The close of the year leaves your company with unfilled orders of sufficient volume to keep the machinery fully employed well into the year 1920, and with good prospects of full production for the year.

"American dyestuffs have increased in quantity and quality with moderate reduction in prices. American dye manufacturers have not yet succeeded in making fancy colors in quantity, although they are apparently making rapid strides in that direction.

"Your company for some time has been co-operating with Government authorities and others in the matter of proposed legislation looking to the building up of the domestic dye industry, and are only seeking by the suggestion of appropriate provisions to protect adequately in one or two respects the general textile industry of this country, particularly against unfair competition of fabrics of foreign manufacturers using dyes as to which they are under no embargo.

"Supplies in general have been hard to get on account of lessened production and deliveries have been slow, while prices steadily advanced during the year.

"We have been able to increase our foreign deliveries for the year 1919 approximately 100 per cent. Total deliveries amounted to about $4,500,000, unfilled orders $4,800,000, orders which we refused to accept $13,000,000. The volume of foreign orders was so great that we were obliged to cancel many of them, as your mills were unable to fill these orders on account of their sold-up condition or inability to manufacture for deliveries within the time required by customers."

Gas and Electric Shows Surplus.

The report of the Standard Gas and Electric Company for 1919 showed a surplus after the deduction of charges and taxes amounting to $1,902,114. This was the equivalent of $7.68 a share earned on the $12,379,850 preferred stock (par value $50 a share) outstanding. In the preceding year $3.34 a share was earned on the $11,784,950 preferred then outstanding. The balance sheet of the company showed an increase in securities owned from $33,468,060 to $43,481,838 last year, while cash decreased to $123,661 from $340,779 in 1918.

Bankrupt, After Fatal Air "Stunt."

LOS ANGLES, Cal., April 27.—O. S. T. Meyerhoffer yesterday filed a petition in bankruptcy, giving his liabilities as $5,144.45 and his assets as $370. The principal debt is $4,149.60 awarded by the California Industrial Accident Commission to the widow of Andrew Currie, Meyerhoffer's partner in aviation "stunt" flying and who was killed in a professional accident.

Middle States Oil Stock Melon.

The Directors of the Middle States Oil Corporation at a meeting yesterday decided upon a stock allotment to all shareholders of record June 14, 1920, the distribution to be made July 10. In the opinion of the Directors increased earnings and asset values warrant such a distribution, which can be made without diminishing the book value.

London's Wool Auction.

LONDON, April 27.—At the wool auction sales today 10,430 bales were offered. The session was featureless. Good wools were steady and inferiors easy. Withdrawals were frequent.

MINING STOCK QUOTATIONS.

SAN FRANCISCO.

COMSTOCK.			
Alpha	.15	Harmill	.15
Alta	.20	Hasbrouck	.05
Andes	.20	Kernick	.02
Best & Belcher	.14	Knox	.05
Challenge	.45	Myrtz	.04
Con. Silver	.80	Revert	.06
Concordia	.14	Silver King	.03
Con. Virginia	2.30	Thomson	.03
Exchequer	.23	Toggery	.02
Gould & Curry	.06	Verdi	.03
Hale & Norcross	.15	Victory	.11
Jacket	.20	West	.03
Justice	.10	Zone	.15
Mexican	.53	GOLDFIELD.	
New York	.06	Atlanta	.02
Ophir	.02	Booth	.04
Overman	.35	C. O. D.	.02
Sec. Belcher	.07	Consolidated	.09
Scorpion	.04	Crackerjack	.11
Sierra Nevada	.07	Daisy	.02
Silver Hill	.10	Development	.07
Union	.35	Florence	.20
TONOPAH.		Fraction	.02
Belmont	1.95	Goldfield	.02
Cash Boy	.06	Jumbo Extension	.03
Halifax	.10	Kewanaga	.02
Jim Butler	.15	Lone Star	.04
McNamara	.02	Merger	.02
Midway	.10	Red Hills	.02
Mispah	.10	Silver Pick	.09
Monarch	.04	Spearhead	.03
Montana	.11	OTHER DISTRICTS.	
North Star	.05	Arrowhead	.09
Rescue	.15	Big Four	.03
Tonopah Extension	1.70	Bullwhacker	.36
West End	1.42½	Climax	.24
West Tonopah	.06	Cresus	.50
DIVIDE.		Holly	2.20
Alta	.05	Packard	1.10
Belcher	.00	Rochester	.10
Belcher Extension	.00	Round Mountain	.15
Ben Hur	.02	Fairview Mtn.	.29
Brougher	.07	Silver Pick	.40
Butte	.03	Simon	.11
Divide Extension	.03	Simon Extension	1.70
Divide Tonopah	1.87½	United Eastern	.03
Dividend	.06	White Caps	.75
Florence	.09		.10

COLORADO SPRINGS.

	Bid.	Asked.		Bid.	Asked.
Cresson	1⅝	1⅞	Elkton	2¼	2⅝
Dr. J'pot	2½	2¾	El Paso	10	12½
Granite	10	11	Golden C.	104	110
Portland	60	62	Isabella	2⅛	2⅜
U. Gold M.	11	11¼	Mary McK.	2	2¼
Rose Nicol.	3½	6	Vindicator	20	22

FEARS SLUMP IN GERMANY.

Finance Minister Says Allies Should Heed Berlin Defense Force.

BERLIN, April 26.—Germany's financial collapse is near, according to a statement made before the National Assembly today by Dr. Wirth, Minister of the Treasury, while presenting the budget for the coming year. The Minister attacked war profiteers, who, he declared, "are turning the nation's economic plight to their own advantages."

Pointing to empty benches in the Chamber, Dr. Wirth said the real truth of the situation was not adequately realized. He declared the army and navy budgets reached their present dimensions because Germany was maintaining a paid defense force, which former enemies should take into account in demobilizing the old army. This force had cost 2,000,000,000 marks, he asserted, while the Government had already expended 2,000,000,000 marks on the maintenance of the occupational armies in the Rhineland and elsewhere. The postal deficit was given as 1,000,000,000 marks and the shortage reported by the administration of State railways was 12,000,000,000.

Dr. Wirth favored the early flotation of an internal loan and demanded that Germany's obligations imposed by the treaty of Versailles be clearly fixed.

BANKERS TO GO TO PARIS.

Five to Attend Meeting of International Chamber of Commerce.

Festus J. Wade, President of the Mercantile Trust Company of St. Louis, has been appointed Chairman of the American Bankers' Association delegation to the meeting of the International Chamber of Commerce in Paris in June. The other delegates are John F. Hagey, First National Bank, Chicago, Ill.; W. L. Hemingway, National Bank of Commerce, St. Louis, Mo.; W. H. Booth, Guaranty Trust Company, New York; and John Bollinger, National Shawmut Bank, Boston.

"There is dire need for such an organization," says President Richard R. Hawes in making the announcement. "We have selected this committee carefully and the ability of the members to attend was determined before their appointment. An International Chamber of Commerce should serve as a league of nations for commercial interests, and go far toward a solution of our trade problems."

RAILWAY EXECUTIVES MEET.

Consider Means of Expending $300,000,000 Revolving Fund.

A meeting of the Revolving Fund Committee of the Association of Railway Executives was held yesterday to consider recommendations for use of the $300,000,000 fund provided in the Transportation act. The Interstate Commerce Commission asked the association to send queries to its members, and the report will be forwarded to the commission soon.

Many railroads lacking large reserve funds are having trouble in financing their equipment needs. Much equipment business is being held back because roads cannot see their way clear to finance orders which should have been placed months ago. Many of the managers hope that the commission will approve spending the bulk of the $300,000,000 for equipment for those carriers.

FINANCIAL NOTES.

A syndicate composed of Halsey, Stuart & Co., the Continental and Commercial Trust and Savings Bank and Blyth, Witter & Co., is offering at 97¼ and interest, to yield 7.70 per cent., $10,000,000 in Pacific Gas and Electric Co. five-year 7 per cent. collateral trust convertible notes. The issue is secured by a deposit of $15,000,000 general and refunding 5 per cent. bonds of the Pacific Gas and Electric Co. of California.

Word was received here yesterday that J. H. Baumgartner had resigned as assistant to the President of the National Association of Owners of Railroad Securities, to become President of the Baumgartner Advertising-Publicity Company in Baltimore.

The Steel and Tube Company of America applied to the New York Stock Exchange to list its $17,500,000 outstanding preferred stock, which is held by about 3,000 persons.

James S. Alexander, President of the National Bank of Commerce, has been created a Knight Commander in the Order of Leopold II by King Albert of Belgium, in recognition of services to Belgium during the war and at the International Trade Conference at Atlantic City.

METAL MARKET REPORT.

These prices were quoted on the local Metal Exchange yesterday:

	Yesterday. Bid.	Asked.	Monday. Bid.	Asked.
Spelter	.....	8.45	.....	8.50
Antimony	10.00	10.50	10.25	10.50
Quicksilver	.....	$100.00	.....	$100.00
Aluminum	32.00	*33.00	*32.00	33.00
Iron, No. 2X Sil'n	.....	48.05	.....	48.05

*Nominal.

Electrolytic copper was quoted in the open market at 19¼c, 30 days; on Metal Exchange, 18¾c, settling price. London quotations were:

	Yesterday. £	s.	d.	Monday. £	s.	d.
Copper, spot	105	0	0	103	5	0
Copper, futures	107	10	0	106	15	0
Tin, spot	347	15	0	346	15	0
Tin, futures	347	0	0	343	0	0
Spelter, spot	49	5	0	49	0	0
Spelter, futures	51	0	0	50	5	0
Lead, spot	41	10	0	40	10	0
Lead, futures	42	15	0	41	10	0

EARNINGS.

Public Utilities.

PHILADELPHIA RAPID TRANSIT CO. for March—

	1920.	1919.	Increase.
Gross	$3,179,961	$2,883,594	$296,367
Net aft. taxes	946,607	862,264	83,343
Total inc.	990,716	908,796	81,918
Sur. aft. fixed chgs.	174,340	102,737	71,603
3 mos. gross	9,321,677	8,217,117	704,560
Net aft. taxes	2,422,050	2,334,794	87,346
Total inc.	2,546,947	2,476,928	69,219
Sur. aft. fixed chgs.	99,390	58,788	40,617

STANDARD GAS & ELECTRIC CO. for the year ended Dec. 31—

	1919.	1918.	1917.
Gross rev.	3,040,958	1,618,526	1,620,948
Net aft. taxes	2,940,896	1,574,927	1,566,051
Total inc.	2,940,896	1,574,927	1,566,051
Sur. aft. chgs.	1,902,114	738,743	818,306
Preferred divs.	839,568	707,057	707,097
Surplus	963,546	26,646	581,330

TWIN CITY RAPID TRANSIT CO. for March—

	1920.	1919.	Increase.
Gross	1,075,374	914,419	160,955
Net earnings	270,782	241,487	29,295
Sur. aft. fixed chgs.	80,096	79,331	764
3 mos. gross	3,117,224	2,618,503	498,720
Net earnings	606,033	642,110	*52,922
Sur. aft. fixed chgs.	134,094	170,609	*36,515

*Decrease.

UNITED LIGHT & RAILWAYS CO. for the twelve months ended March 31—

	1920.	1919.	Increase.
12 mos. gross	10,534,824	9,628,524	906,299
Net aft. taxes	3,060,750	2,850,808	159,942
Sur. aft. chgs.	1,316,078	1,102,194	113,801
Bal. for com. stk.aft.pf.div.	611,791	495,069	116,722

Miscellaneous.

ALLIS-CHALMERS MANUFACTURING CO. for the quarter ended March 31—

	1920.	1919.	1918.
Sales billed	$6,520,597	$5,602,826	$6,569,227
Net profit aft. Fed. taxes	767,214	666,024	*1,990,239

*Before Federal taxes.

CENTRAL LEATHER CO. for the quarter ended March 31—

Total earn.	*2,366,535	3,096,790	2,619,603
Total inc.	1,869,769	2,572,470	1,601,000
Surplus	151,224	1,083,925	62,455

*Total earnings of all properties, after deducting expenses incident to operations, including repairs and maintenance and provisions for taxes.

CERRO DE PASCO COPPER for the year ended Dec. 31—

	1919.	1918.	1917.
Miscel. rcts.	46,012	72,865	186,718
Total earn.	23,017,805	27,422,804	30,182,515
Bal. aft. chgs. and res.	2,383,635	441,916	5,075,898
Dividends	3,962,909	4,883,353	4,600,471
Deficit	1,909,381	3,561,486	*1,060,907
Prev. surplus	11,581,774	13,447,816	187,823
Total surplus	10,272,493	7,496,460	14,447,916
P. and L. sur.	10,272,493	7,290,550	11,447,916

*Surplus. †After readjustment of reserves.

Inventory values, &c., 1918, of $6,291,944.

McCRORY STORES.

	1920.	1919.	Increase.
March sales	1,137,477	887,656	249,821
3 mos. sales	2,935,561	2,610,672	324,889

MASON VALLEY MINES, for the year ended Dec. 31—

	1919.	1918.	1917.
Gross profits	124,039	361,490	500,828
Net profit	99,144	318,048	393,766
Total inc.	135,479	345,635	396,753
Deficit	10,754	*178,302	*356,278

*Surplus.

STEEL & TUBE COMPANY OF AMERICA for the quarter ended March 31—

Sales	$18,576,355
Gross operating profits	3,040,057
Total income	3,154,118
Net earnings	2,856,304
Surplus	2,090,354

TENNESSEE COPPER & CHEMICAL CORPORATION, TENNESSEE COPPER CO. AND SOUTHERN AGRICULTURAL CHEMICAL CORPORATION, for the year ended Dec. 31—

Sales	3,529,622
Total income	4,204,893
Deficit after charges and exp.	525,379
Total deficit	675,379

BOSTON CURB.

	Bid.	Asked.		Bid.	Asked.
Aris Exten	6	7	Majestic	17	18
Aris Silver	83	84	Mex Met.	15	18
Black H.	76	85	Midway M.	50	56
Boss Mon.	71	72	Mojave T.	9	10
Bohemia	1¾	1¾	Monarch	2	3
Calaveras	1¼	1½	Nat L & T.	4	6
Chief Cons.	4	4½	New Baltic	3	4
Cons Cop.	4	4½	New Doug.	14	15
Crown R.	40	45	Nixon	15	16
Crystal	26	28	Onondaga	20	30
Denbigh	22	24	Pilgrim	17	20
Eagle B B.	2½	2¾	Pioneer	80	1
Fortuna	2	5	Ranger F.	1	2
Gadsden	75	85	Reindeer	1¼	1½
Homa Oil	12	15	Seven Met.	16	18
Houghton	50	70	S W M & S	4	4½
Iron Blos.	30	45	Silver Reef	8	10
Iron Cap.	11	12	Texada	18	21
Jerome V.	20	22	U. Ex.	1¼	1½
La Rose	35	40	Yukon	1	1¼

UNION PACIFIC RY. SHOWS INCOME GAIN

Net Earnings Equivalent to $13.69 a Share on Common Stock, Report Says.

FEDERAL ACT CRITICISED

Limitation of Returns Above 6 Per Cent. a Radical Departure, Asserts Chairman Lovett.

In the report of the Union Pacific system for last year Judge Robert S. Lovett, Chairman of the Executive Committee, characterized the recapture of earnings above 6 per cent. as provided in the Transportation act, as "a radical departure in the policy of the National Government with respect to railroad capital," and says that "doubtless its validity will be tested before its enforcement is undertaken." He also called attention to the fact that even the railroads financially strong are now forced to pay 7 per cent. and more for the money with which to purchase equipment and other facilities needed by the public, while they are limited in their return to 6 per cent. and one-half of any amount earned over 6 per cent. on the value of their properties.

The corporate income account of the company for the year ended Dec. 31, 1919, shows total income of $49,575,786 which compared with $47,104,102 in the preceding year. After the deduction of all charges and Federal taxes net income for the year was $34,419,214. This was equivalent, after preferred dividends, to $13.69 a share earned on $22,293,100 common stock. In the preceding year net was $32,602,204, or the equivalent of $12.87 a share earned on the common stock. The Federal income report for the property showed a gain in railway operating revenues over the year before of 11.7 per cent. to $177,447,609, but this was offset by a 20.3 per cent. gain in railway operating expenses to $121,772,706. In the test period the average yearly railway operating expense was $60,415,081. This shows that the gain in expense since the test period has been more than 101 per cent.

Outstanding items from the figures reported by the Railroad Administration, the company's corporate income account and the balance sheet at the close of last year follow:

INCOME ACCOUNT.

	1919.	1918.
Railway op. rev.	$177,447,609	$158,845,176
Railway op. exp.	121,772,706	101,218,776
Railway op. inc.	49,043,152	50,629,642
Standard return	39,268,411	38,416,111
Net corporate inc.	34,419,214	32,602,204

BALANCE SHEET.

Inv. in rd. & equip.	$623,598,727	$613,293,320
Total investments	904,854,569	896,897,648
U. S. Railroad Admin.		
Fed. rental	78,059,158	.....
Recd. on acct.	42,675,000	.....
Bal. due Dec. 31, '19	35,384,158	.....
Current assets	89,912,620	78,441,706
Current liabilities	80,810,133	69,606,717

Of the $42,675,000 received on account of compensation for the use of the properties during Federal control the company's balance due from the Railroad Administration at the close of 1918 was $25,052,929.

After reviewing the Transportation act Judge Lovett, in his remarks to stockholders on the earnings confiscation provision of the law, says:

"The provision above noted, requiring every carrier which earns more than 6 per cent. of the value of its properties to pay over to the Government one-half of the excess, is a radical departure in the policy of the National Government with respect to railroad capital, since for the first time it limits the returns which a railroad company may earn and save for its owners out of transportation rates which the Government itself fixes or authorizes. Many eminent lawyers are of opinion that this confiscatory provision is unconstitutional, and doubtless its validity will be tested when its enforcement is undertaken. One of the evils of it is already apparent when even the strongest railroad companies are faced with the necessity of paying over 7 per cent. for money with which to provide equipment and other facilities needed by the public, while limited in their return to 6 per cent. and one-half of anything earned above that rate."

"The holders of Union Pacific common stock," explained the Chairman, "should understand, however, that even if the validity of the provision should be sustained by the courts, it does not follow that their dividends would be limited to 6 per cent. The law does not base the 6 per cent. limitation upon the stock or bonds or any form of capitalization, but upon the value of the railway property, held for and used * * * in the service of transportation, which of course does not include investments in other companies, which, in the case of Union Pacific, yield an annual income of about $12,000,000. Moreover, of the total funded debt outstanding in the hands of the public, amounting to $355,066,170, all but $49,203,500 bears interest at the rate of 4 per cent. per annum, the average for the whole being 4.24 per cent.; $50,543,500 of the capitalization is represented by preferred stock limited to dividends at 4 per cent.; and there is an aggregate corporate surplus of $208,959,456, of which $130,965,901 is unappropriated profit and loss credit balance (Table No. 3, page 21). Of course the stockholders are entitled to, and the statute does not attempt to deprive them of, the benefit of the lower interest rate on the bonds and of the 4 per cent. dividend rate on the preferred stock, and the income of say $12,000,000 per annum from investments in securities.

"Obviously much depends upon the value finally placed upon the railroad property by the Interstate Commerce Commission under the act of 1913, a work in which it has been engaged for several years but which is still far from finished.

"It seems safe to assume that the inevitable increase of rates by the Commission to provide the return authorized by the new law upon the value of all the railroads in the country, or upon the value of any group in which the Union Pacific could be placed, will yield at least 6 per cent. upon the value of the Union Pacific's railway property held for and used by it in the service of transportation."

All of the figures in the corporate income account of the company were after all offsetting accounts between the Union Pacific Railroad Company, the Oregon Short Line Railroad Company, and the Oregon-Washington Railroad & Navigation Company, had been excluded.

Weather in Grain and Cotton States.

Special to The New York Times.

WASHINGTON, April 27.—Forecast:

Ill.—Fair, unsettled, light rain in n. Wed. Thurs. unsettled; not much change in temp.

Mo., Iowa and Minn.—Fair, warmer Wed. Thurs. probably showers.

Wis.—Unsettled, continued cool Wed. and Thurs.; probably light rain in s. Wed.

N. Dak.—Unsettled Wed. and Thurs.; probably light showers; colder Thurs.

S. Dak. and Neb.—Increasing cloudiness, probably followed by showers, Wed. night or Thurs.; warmer in e. Wed., cooler Thurs.

Kan.—Increasing cloudiness, warmer Wed.; showers Wed. night or Thurs.; colder Thurs.

Mon.—Unsettled Wed. and Thurs., possibly showers; colder Wed.

Wyo.—Unsettled, continued cool Wed. and Thurs.; probably local rains.

N. C., S. C., Ga. and Fla.—Fair, cooler Wed. Thurs. fair.

Extreme N. W. Fla., Ala. and Miss.—Fair Wed. and Thurs.; rising temp.

Tenn. and Ky.—Fair Wed. and probably Thurs.; slowly rising temp.

Ind.—Partly cloudy Wed. and Thurs.; slowly rising temp.

Ohio—Cloudy Wed. Thurs. fair.

Mich.—Cloudy Wed. Thurs. probably fair, with rising temp.

FOREIGN NEWS SENDS COTTON UP AND DOWN

Liverpool's Unexpected Strength and Bad Weather Advices Bring Early Rise.

MARKET BECOMES UNEASY

Exchange Rates a Factor in Unloading That Causes Break—Experts Decline.

Continuance of Monday's buying movement, based partly on the belated execution of buying orders, but mainly on the unexpected strength at Liverpool and the further reports of unfavorable weather in the South, sent cotton prices up at the start yesterday and held them firmly for the better part of the morning. During the rise prices advanced 45 to 70 points for the active months and about 20 points for May. Then, in the afternoon, all of these gains were lost when the trade became mildly uneasy over the foreign exchange market and the predictions for better weather conditions, and in unloading some of the early purchases the traders broke the market to levels 25 to 45 points under Monday's closing and 95 to 105 points under the morning's highs.

The strength at Liverpool was decidedly unlooked for. That market was due to sustain a good advance on our late strength of Monday, but it was not due to come in as well as it did. Reports around the ring and in the offices credited Liverpool with a good buying movement, which was supposed to have originated in the British spinning district and on some parts of the Continent. Whatever the cause, futures opened strong and then continued their advance until at the close they were up 50 to 70 English points from where they had left off on Monday. Spots were especially strong, advancing to 26.40d., a figure which reflected an improvement of 95 points on the day.

Aside from the weather and the technical condition of the local market, which still seemed to favor an advance, although it was not nearly so strong as on the preceding day, there was little in the news to inspire new buying. Exports for the day totaled only 881 bales, the smallest in some time.

In the closing hour there was some rally, but not much. July finished weak, down 35 points net, but the others were within less than 20 points of where they had finished the day before.

Yesterday's quotations follow:

	Open.	High.	Low.	Close.	Previous Day.
May	40.95	41.10	40.80	40.75	40.90
July	38.90	39.38	38.50	38.60@38.63	38.95
Oct.	36.10	36.66	35.80	35.80@35.82	36.98
Dec.	35.45	35.75	34.65	34.67@34.69	35.00
Jan.	34.88	34.95	34.10	34.20@34.28	34.35
March	34.00	34.20	33.25	33.47	33.50

The local market for spot cotton was quiet, down 25 points, to 41.75c for middling upland; sales nil.

Southern spot markets were: Galveston, 42c; New Orleans, 41.25c; Savannah, 41.75c; Augusta, 41c; Memphis, 42c; Houston, 41.75c; Little Rock, 42.25c.

Yesterday's cotton statistics were:

	Yesterday.	Last Wk.	Last Yr.
Port receipts	11,957	20,129	15,582
Exports	631	13,251	2,422
Exports, season	5,520,809	5,435,233	3,849,505
N. Y. stocks	37,488	38,855	87,177
Port stocks	1,199,787	1,217,347	1,366,456
N. Y. arrivals	111	.....	.....

Liverpool cables: Spot cotton was dull at 26.40d for middling. Sales, 3,000 bales, of which 2,000 were American; imports, 26,000 bales, of which 22,000 were American. Futures opened steady, 34 to 47 points up, and closed strong, 45 to 71 points up on the day. Prices: April, 25.51d; May, 25.28d; July, 25.07d; October, 24.81d.

Manchester: Yarns and cloths were dull but steady.

German Bank Statement April 15.

BERLIN, April 27.—The statement of the Imperial Bank of Germany as of April 15 shows the following changes:

	Marks.
Gold increased	258,000
Gold increased	233,000
Treasury certificates increased	77,228,000
Notes increased	874,000
Advances increased	7,508,000
Investments increased	9,421,000
Securities increased	1,228,350,000
Circulation increased	20,103,000
Liabilities increased	122,853,000
Bills decreased	1,152,906,000
Deposits decreased	18,149,000

The total gold holdings were 1,091,696,000 marks.

Drop in England Bar Silver.

LONDON, April 27.—Bar silver was quoted at 65d per ounce today, a drop of 4⅝d from yesterday. The decline was due to India, China and the Continent selling and a scarcity of buyers.

The Future Of The Railroads

We have prepared in pamphlet form an explanation of the Cummins-Esch Railroad Bill, one of the most important pieces of legislation enacted in many years, and the results of which will be far-reaching in their effect upon the future of our railroad systems.

This pamphlet corrects some existing erroneous impressions.

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PROPOSALS.

PICATINNY ARSENAL, DOVER, N. J.—Proposals for erection of four concrete and hollow tile shop buildings, material furnished by the United States, will be received until one o'clock P. M., May 3rd, 1920. Apply to Commanding Officer.

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50 Lehigh Valley Coal Sales
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20 Metropolitan Trust
50 Pocahontas Fuel Com.
50 Royal Typewriter Com.
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20 Fidelity Phenix Insurance
50 Glens Falls Insurance
50 Great American Ins.
10 Home Insurance
100 Int'l Cigar Machine
100 Kirby Lumber Com. & Pfd.
75 Knox Hat Com. & 1st Pfd.
200 N. Y. State Rys. Com. & Pfd.
100 McCall Corp. 1st Pfd.
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CURB TRANSACTIONS

INDUSTRIALS.

Sales.		High.	Low.	Last.
3,200	†Acme Coal	3	2⅝	3
1,100	†Aetna Expl	9¼	9	9⅛
350	Air Reduc	42	42	42
400	†Am Candy	9¼	9	9¼
100	†Am Chicle	50	50	50
1,000	Armour L	16	15⅝	15⅝
650	†Atl Fruit	30	29½	29½
900	Austin, Nich	23¼	23¼	23
100	Do pf	70	70	70
1,200	†B-A Tob, cp	21	20⅝	20⅝
300	†Car L & I	2⅞	2⅞	2⅞
3,000	†J I Case P	22	20⅜	21
1,000	†Conley Foil	22½	22½	22½
1,200	†C-ASug, wi	58	56	57
100	†Empire St	35	35	35
100	Do pf	80	80	80
1,500	†Farrell-Coal	46	46	46
5,500	†Gen Asph	70½	70½	70½
400	Grape-Ola	1⅝	1⅝	1⅝
400	Do pf	2¼	2¼	2¼
500	†Hercules P	31⅛	31	31
2,300	†Heyden Ch	6¼	5⅞	6⅛
100	†Hydraulic S	37	37	37
700	†ImpTiE&I	10¼	9⅝	10¼
700	Indian Pack	11⅜	11¼	11⅜
1,000	Int Rubber	11	10¾	11
2,500	†KayeTo&Gas	2¼	2⅛	2⅛
400	KaySolether	16⅛	16⅛	16⅛
500	†Lig-M Coal	1½	1½	1½
300	Lima Loco	79	77	78
150	†Mex Pet pf	88	88	88
100	†LincolnM,A	47	47	47
300	†Loco, new	13⅛	13	13

STANDARD OIL SUBSIDIARIES.

55	†Standard Oil of New York	395	395

MISCELLANEOUS OIL STOCKS.

500	†Ajax Oil	5⅛	5	5⅛	200	†Lone St Gas	32½	32	32½
4,500	†Allen Oil	2¾	2¼	2⅜	1,700	Magna Oil	4¼	4	4¼
5,000	†Allied Oil	42	39	39	160	†Manhatt Oil	10	10	10
7,800	†Ann Ar	1⅛	1⅛	1⅛	400	†Merritt O	17	17	17
1,700	†ArkNatGas	27	23	24½	1,500	Met Pet	4¼	4	4¼
300	†Atl Gulf	81	80¼	80¾	485	†Midwest R	152	150	150
4,000	BigheartP&R	10¾	10	10	900	†Mid-Tex Oil	1⅞	1⅞	1⅞
6,700	†Boone Oil	4	3½	3½	3,500	Noble O & G	1¼	1¼	1¼
500	†Boston-Mex	1⅝	1⅝	1⅝	1,200	N Am O & R	3⅞	3⅞	3⅞
2,500	†Bos-Wyo	¾	¾	¾	300	†Okla N Gas	38½	38	38½
700	†BullBayouH	2¼	1⅞	2¼	2,400	Okla & T P	1⅝	1⅝	1⅝
3,100	†Carib Synd	25	24	24	400	†Ohio Fuel O	27	26	26½
3,500	†Cen Am Pet	28¼	27¾	27¾	200	Omar O&G n	5	5	5
1,200	†Cities Serv, B T shares	39⅞	39¼	39⅜	400	†Pan P & R	15⅝	15½	15½
	100 †CitiesSer pf	67¾	67¾	67¾	100	† Do pf	77½	77½	77½
3,000	†Coaden & Co	8¼	8¼	8½	200	†Pennok Oil	5¾	5¾	5¾
5,400	†Del-Tex Oil	1⅛	1¼	1⅛	900	†Phillips Pet	35	34½	34½
1,500	†Domin Oil	15	14⅝	14⅝	2,500	† Do rts	1⅞	1⅝	1⅝
1,500	†Elk Basin	9¼	9¼	9¼	500	†Prod & Ref	8	7½	8
1,000	Engrs Petrol	1⅜	1⅜	1⅜	500	†Red Rock O	⅝	⅝	⅝
2,000	†Ertel Oil	1¼	1¼	1¼	700	†Ryan Pet	3¾	3¾	3¾
1,000	†Esmeralda	½	½	½	1,500	†Salt Cr P	41⅛	40¾	40¾
2,500	Fensland Oil	10¼	9	9	2,000	Sequoy O&R	⅝	⅝	⅝
2,000	†Federal Oil	3¼	3	3	4,000	†Simms Pet	18¾	18¼	18¼
100	†Gilliland Oil	35½	33½	33½	700	†Skelly Oil	10⅝	10⅝	10⅝
3,100	†Glenrock Oil	3¼	2	3¼	300	So States Oil	⅝	⅝	⅝
4,000	†Granada Oil	13	12½	12⅝	3,100	†Stanton Oil	⅞	½	½
800	†Guffey-Gil	30⅜	30⅜	30⅜	100	†Superior Oil	18	18	18
500	†HerculesPet	6⅛	6	6⅛	800	†Tex Chief O	22½	21½	21½
1,500	†HarveyCrude	¾	¾	¾	2,500	Tex-R P & R	1⅛	⅞	⅞
100	Home of Den	3	3	3	400	T & P C & O	84	80	83
200	†Houston Oil	94½	91¼	91¼	1,300	†Texon O&L	⅞	⅞	⅞
1,000	†Hudson Oil	½	½	½	500	†Tropical O	19	18	18
1,200	†InternatPet	38⅛	38	37⅛	1,700	†U Tex Pet	1	⅞	1
4,500	†Invincible	43	40	42	1,500	†Victoria Oil	1⅛	1⅛	1⅛
2,000	†Isl'd O & T	5¾	5⅝	5¾	500	†Vulcan Oil	4½	4½	4½
1,600	†King Pet	2¼	2¼	2¼	400	†Whelan Oil	1	1	1
5,000	†Livingston	1¼	1¼	1¼	1,700	†White Oil	27	2¾	2⅞
					600	†Woodburn O	4¾	4½	4½

MINING STOCKS.

5,500	Alas-B CMet	1⅛	1⅛	1⅛	765	Hecla Mining	4½	4⅜	4½
200	†America	1	1	1	1,200	†Jim Butler	20	19	20
600	†Ariz Silver	⅞	⅞	⅞	1,000	Jumbo Ext	7	7	7
7,000	†Atlanta	2½	2	2	1,500	†Kewanaa	3	2	3
4,500	†BelcherDiv (a pros)	7½	6½	6½	3,200	†Knox Div	8	7	7
6,300	†Belcher Ext	6¾	7	7	3,600	†MacNama	3¼	3	3
					1,500	Magma Cop	30½	33	30½
7,000	Big Ledge	⅞	⅞	⅞	2,500	†Marsh Min	18	17	17½
200	†Bingham	10	9	10	600	†Meth'lode C	5⅝	5½	5½
2,700	†Booth	5	4	4	100	Ophir S M C	⅛	⅛	⅛
20,000	†Bos & Mon	73	60	71	3,000	Rex Consol	⅛	⅛	⅛
12,600	†Caledonia	31	30	30	200	Seneca Cop	14½	14½	14½
300	Canada Cop	1¼	1¼	1¼	2,600	†Sil King D	4	3	4
2,800	†Candelaria	½	½	½	1,000	†Sil K of A	2¼	2¼	2¼
1,700	†Carson Hill	28	26	26⅝	900	Sil Mt Min	74	71	71
5,600	†Cashboy	8	7	7	2,800	†Sil Pick	10	8½	9
50	†Con Vir, Sil	3	3	3	300	Stand Sil L	⅛	⅛	⅛
5,500	†Cresson Sil	58	56	58	1,500	†Success M	6	5	6
1,200	Cresson Con	1⅞	1⅞	1⅞	2,900	†Sunhurst M	40	39	40
1,500	†DeBeer Con	37	34	37	4,500	†Suther Div	⅝	⅝	⅝
15,700	DivExt(pros)	⅞	⅞	⅞	2,700	†Tono Belm	2¼	2	2
1,000	El Sal Sil	2⅝	2⅝	2⅝	17,500	†Tono Div	1⅜	1⅜	1⅜
1,500	EmmaSilver	2⅝	2⅜	2⅜	270	Tono Ext	1⅜	1⅜	1⅜
3,500	†Eureka-Croe	1⅞	1¾	1⅞	380	†Tono Min	1⅝	1⅝	1⅝
3,200	†Eureka-Hol	1¼	1¼	1¼	1,500	Uni Eastern	3½	3⅝	3½
1,500	†Forty-nine	1⅝	1⅝	1⅝	400	†U S Con M	10	9¼	10
15,700	†Gold Z Div	17	15	15	6,400	†Vic D p	12	11	11
1,000	†Golden Gate	⅞	⅞	⅞	1,100	†Wash G Q	1¾	1¼	1¼
2,700	†Goldf'dCon	10	8	9	1,650	†W End Con	1½	1⅜	1⅜
2,400	†Goldf'dDev	8	7	8	2,700	†W Cags M	12	11	11
2,700	†Goldf'dMer	3	2	2½	1,500	†W C Ext p	2½	2	2
1,500	†GreatBend	1	1	1	2,600	Wilbert Min	7⅛	6¼	7

BONDS.

$11,000	†Al Pack 6s	72	70½	71	$110,000	†Pa Ts w.i.	100⅜	100⅜	100⅜
10,000	†A A O 7½sang ..ll				15,000	†Sinclair C 7½s	98	97½	97½
10,000	†Ang Am/O 7½s w.i.	100	99⅝	100	40,000	†So West Tel 7%....	97	96	96½
3,000	†Beig 6s '25	92¼	92	92	50,000	†Texas Co 7% notes.	98½	98¾	98¼
25,000	†C 7% w.i.	ETAOINN			30,000	West Elec 7s	98¾	98½	98⅝
35,000	†Con Textile 7% w.i.	101	100	100					
55,000	Goodrich 7% '25 w.i.	95¼	94¼	95¼					

*Odd lot. †Sells cents per share. ‡Unlisted.
Note—Monday low sale in Aetna sold at 2½.

PUBLIC UTILITIES.

Sales.		High.	Low.	Bid.	Asked.
560	Cities Service	370	367	368	380
1,920	Cities Service pf	68¼	67¼	68	69
3,131	Cities Service pf. B	6¾	6⅞	6¼	7
4,482	Cities Service bk. shares	40	39⅝	39⅞	40⅜
$71,500	Cities Service deb. C	101	99¼	99⅝	101⅝

	Bid.	Asked.		Bid.	Asked.
Adirondack Elec Power	10	12	Federal Lt& Trac pf	44	47
Adiron Elec Power pf	70	75	Galveston-Houston Elec	20	25
Am Gas & Electric	115	121	Galveston-Hous Elec pf	57	62
Am Gas & Electric pf	37½	38½	Miss River Power pf	45	50
Am Light & Traction	150	155	Northern Ohio Electric	9	13
Am Light & Trac pf	84	87	Northern Ohio Elec pf	35	45
Am Power & Light	58	63	Northern States Power	45	48
Am Power & Light pf	69	71	Northern States Pow pf	85	87
Am W W & Elec	2½	3½	Northern Texas Elec	61	67
Am W W & Elec 1st pf	42	47	Northern Texas Elec pf	65	69
Am W W & Elec pfctf	7	9	Pacific Gas & Elec pf	83	85
Appalachian Power	1¼	2½	Puget Sd Power & Lt	17½	20
Appalachian Power pf	15	20	Puget Sd Pow & Lt pf	57	..
Carolina Power & Lt	32	35½	Republic Ry & Light	14	16
Colorado Power	10	15	Republic Ry & Light pf	48	54
Colorado Power pf	62	66	Southern Cal Edison	85½	86½
Columbus Elec pf	60	65	Southern Cal Ed pf	90	101½
Com Pow, Ry & Lt	19	21	Standard Gas & Elec	17	18
Com Pow, Ry & Lt pf	45	48	Standard Gas & Elec pf	37½	39
Conn Power	84	..	Tampa Electric	108	113
Eastern Texas Elec	65	70	Tenn Ry, Lt & Pow	1	2
Eastern Texas Elec pf	66	71	Tenn Ry, Lt & Pow pf	4½	6
El Paso Electric	65	72	United Light & Rys	23	26
Electric Bond &h pf	85	90	United Light & Rys pf	60	62
Empire Dist Elec pf	70	75	Western Power	15¼	16½
Empire Gas & Fuel pf	86½	89½	Western Power pf	61½	64
Federal Light & Trac	6	7			

Bonds.

Am W W & E col 5s	47	48	Midwest Util 6s, '25	85	86½
Appalach Power 1st 5s	64	67	Miss River Pow 1st 5s	72½	74
Ark Val 7s, '20	98	99½	Nor States Pow 6s, '26	80	87
Cin Gas & Elec 5s, '56	83	86	Nor States Pow 5s, '41	78	80
Col Gas & El deb. '27	77	82	Seattle Elec 5s, '29	82	86
Conn Power 5s, '64	82	87	Stand Gas & El 6s, '35	65	72
Dallas Elec 5s, '22	100	..	Stand Gas & El 7s, '21	94	99
East Tex Elec 8s, '42	72	79	Stand Gas 6s, '26	83	89
El Paso Elec con 6s, '32	82	84	Utah Securities 6s	84	86
Empire Gas & E 6s, '24	86¾	88¾	West St G & E 6s, '41	78	83
Louisville G & E 7s, '23	96½	99½			

MISCELLANEOUS STOCKS

	Yesterday. Bid.	Yesterday. Ask.	Monday. Bid.
Am Brass	210	220	210
Am Chicle	40	60	40
Do pf	70	75	70
Amal Leather	85	90	85
Do pf	88	94	88
Am Whole Corp pf	94	96½	94
Atlas Powder	160	170	160
Do pf	93	96	93
Babcock & Wilcox	119	121	119
Borden & Co	107	109	106
Do pf	92	96	92
Brown Shoe	400	500	400
Do pf	90	80	90
Childs Co	90	94	90
Do pf	96	99	96
Crocker-Wheeler	90	95	90
Do pf	90	95	90
Draper Corp	140	142½	142
Du Pont	325	350	330
Do pf	92	94	92
Fisk Rub 1st pf	95	98	95
Gil Safety Razor	165	175	165
Hercules	230	240	230
Do pf	98	102	98
Ingersoll-Rand	185	200	185
Do pf	98	101	98
Merck & Co	91	96	91
Merrimac Chem	96	98	96
New Jersey Zinc	292	295	291
Niles-Bem't-Pond	107	110	107
Do pf	97	103	97
Royal Baking Pow	125	133	125
Do pf	93	94	93
Scovil Mfg	455	455	455
Singer Mfg	128	133	130
Stand Screw Co	340	350	345
Stern Bros pf	104	106	104
Tex & Pac C & O	83	85	82
Valvo Oil 1st pf	99	102	99
Van Raalte	35	40	38
Do pf	76	80	75

STANDARD OIL STOCKS

	Yesterday. Bid.	Yesterday. Ask.	Monday. Bid.
Anglo-Am Oil	23¾	24¼	24
Atlantic Refining	1225	1275	1250
Do pf	106	108	106
Borne-Scrymser	450	475	460
Buckeye Pipe Line	91	93	91
Chesebrough Mfg	225	235	225
Do pf	104	106	104
Continental Oil	155	175	155
Crescent Pipe Line	30	35	30
Cumberland P Ln	135	145	135
Eureka Pipe Line	115	120	115
Galena Signal Oil	62	66	64
Do pf, new	94	98	94
Do pf, old	98	102	98
Illinois Pipe Line	170	175	168
Indiana Pipe Line	91	94	90
Int Pet, Ltd	37	38	37
National Transit	30¾	31¼	30¾
New York Transit	160	170	166
Northern P L	96	102	98
Ohio Oil Co	328	333	330
Penn-Mex Fuel	48	52	48
Prairie Oil & Gas	575	595	590
Prairie Pipe Line	220	224	223
Solar Refining	380	400	380
Southern Pipe Line	140	144	140
South Penn Oil	296	300	296
S W Penn P L	65	70	67
Stand Oil of Cal	330	334	330
Stand Oil of Ind	710	720	710
Stand Oil of Kan	570	600	570
Stand Oil of Ky	390	410	390
Stand Oil of Neb	480	500	490
Stand Oil of N Y	390	394	393
Stand Oil of Ohio	490	490	490
Vac Oil	194	198	194
Swan & Finch	96	98	96
Union Tank Car	116	120	116
Do pf	98	100	98
Vacuum Oil	320	330	320
Washington Oil	32	36	32

SUGAR STOCKS

	Yesterday. Bid.	Yesterday. Ask.	Monday. Bid.
Cardenas-Am	19	21	19
Do pf	85	90	85
Central Aguirre	125	126	124½
Central Sugar	84	85	84
Do pf	75	77	74
Fajardo	205	207	205
Federal Sugar	104	105	104
Do pf	109	109	106
Godchaux	57	60	57½
Do pf	92	94	92
Great Western	460	480	475
Do pf	119	124	119
Guantanamo	101	102	101¾
Holly	95	97	95
Do pf	94	97	94
Nat Sugar Ref	160	171	169
Savannah	63	66	63
Do pf	93	95	93
Warner	104	110	104

DIVIDENDS.

THE B. F. GOODRICH COMPANY.
At a meeting of the Board of Directors of this Company held on April 21, 1920, a dividend of $1.50 per share on the outstanding common stock of this Company was declared, payable on August 16, 1920, to holders of record of the common stock at the close of business August 5, 1920.
THE B. F. GOODRICH COMPANY.
F. G. VAN CLEEF, Secretary.

DIVIDENDS.

OFFICE OF LOCKWOOD, GREENE & CO.
Boston, Mass.
The Greelock Company.
The Directors of The Greelock Company have declared a dividend of 2% payable May 1, 1920, at The New England Trust Co., Transfer Agents, Boston, to stockholders of record at the close of business April 16th, 1920.
S. HAROLD GREENE, Treasurer.

DIVIDENDS.

EISEMANN MAGNETO C RPORATION.
DIVIDEND NO. 3.
New York, April 21, 1920.
A regular quarterly dividend of $1.75 per share on the Preferred Capital Stock of this Company has been declared, payable May 1, 1920, to stockholders of record at the close of business, April 20, 1920.
F. S. JEROME, Treasurer.

CONSOLIDATED EXCHANGE

Sales.		High.	Low.	Last.
100	Am B Sugar	96½	95½	95¾
515	Am Can	45⅞	42⅞	42⅜
220	Am C & F	138⅜	136¾	137
280	Am Druggist	18⅜	15½	16¼
135	Am H & L	22½	22	22
150	Do pf	104	104	104
270	Am Ice Sec	45⅝	45¼	45⅛
490	Am Int Corp	94⅞	91¾	91¾
130	Am Linseed	84¾	84¼	84¼
970	Am Locomo	100	97	97
1,210	Am Safety R	14⅜	13½	13½
390	Am S & C	21⅛	19⅝	21¼
200	Am S & R	64	62¾	63¾
460	Am Su Tob	90¾	88¾	88¾
130	Am T & T	96	95¾	95¾
320	Am Tob Sec	59	57⅝	58
970	Am Woolen	131¾	126	126
110	Am Zinc	17	16¾	17
640	Anaconda C	59	58¼	58¼
110	Atchison	81½	81½	81½
14,550	Baldwin Lo	120⅜	114⅞	115⅝
900	Balt & Ohio	34¾	33¼	33¼
1,270	Beth Motors	27	25⅞	27
1,350	Beth Steel B	90¾	89¼	90¼
150	Booth Fish	10¾	10¾	10¾
425	Butte C & Z	9⅝	9⅜	9⅜
140	Caddo Oil	18¾	18¾	18¾
160	Cal Pet	32¾	32¼	32¼
180	Cosden Co	42¾	42¼	42½
140	Cerro de P	49¾	48½	48½
420	Cent Leather	78¾	76½	76⅝
20	Chandler M	146⅝	146⅝	146⅝
365	Ches & Ohio	54¾	53¾	53¾
880	C, M & St P	35⅝	34¼	34½
130	Do pf	51⅞	50½	50½
1,780	C, R I & P	35	32½	32½
130	Chile Cop	17¾	17¼	17¼
120	Col Gas	60¾	60¾	60¾
1,450	Col Graphoph	42⅜	40½	40¾
180	Consol Gas	84	83¾	83¾
2,285	Con Textile	46	43	43
	265 Cont Candy	14	13¾	13¾
	730 Corn Prod	102¾	100¼	100¼
180	Cosden & Co	42½	42½	42½
230	Crucible St	246	240	246
380	Cuba C Sug	54¾	53½	53½
880	Cuba C Sug pf	83¼	82¾	82¾
425	D & R G pf	12¾	12	12
300	Erie	13⅜	13¼	13⅜
370	Do 1st pf	22	21⅞	22
490	Fisk T & R	33¼	33	33
1,505	Gen Mo cts	32⅜	31	31
340	Gt North pf	76¾	75¾	76¼
110	G North Ore	38⅜	36¾	36⅝
110	Gulf State S	62¾	62¾	62¾
150	Haskell Bar	66¾	66¾	66¾
120	Hupp M Car	20	20	20
145	Inspiration C	55	54½	54½
280	Indiahoma R	8¾	8½	8½
130	Int M M pf	88¾	87¾	87¾
990	Inter Nickel	21½	20¾	20⅝
580	Inter Paper	78½	76¾	77⅝
150	Interboro C C	3⅝	3⅝	3⅝
130	Do pf	13	12¼	13
270	Kennec't Cop	29¼	28¾	29¼
130	Keyst'e Taft	34½	33¾	33¾
630	Lack Steel	84	80¼	80¾
140	Lee Rub & T	36½	35½	36½
220	Lowe's, Inc	33	32⅜	32⅜
210	Loft Candy	18	17½	17½
1,210	Mex Petrol	176	169¾	170
715	MidvaleSteel	44⅞	44	44⅞
370	Mo, K & T	8¾	8	8¼
150	Do pf	11⅝	11⅜	11⅜
530	Mo Pacific	26⅛	25½	25¾
120	Do pf	41⅜	40⅝	40⅝
110	Mont Ward	36¾	36¼	36¾
120	Nat Aniline	66¾	65¼	66¼
100	New Con Cop	14⅜	13¾	14
980	N Y Central	74⅝	71⅝	72
980	N Y, N H&H	21¾	20½	20⅝
110	N Y, Ont&W	19¾	19¼	19¼
200	Nort'n Pac	94	94	94
360	Nor Pacific	76¼	76¼	76¼
475	Ohio Cit Gas	41¼	39⅝	40⅜
471	Okla P & R	4⅜	4⅜	4⅜
3,230	Pan Am	99⅝	93¾	93¾
150	Do, B	96	93	93
150	Pennsylvania	41	40¾	40¾
110	Pa Steel	27⅜	27½	27⅜
1,085	Pierce-Arrow	64	61¾	62
120	Pierce Oil	17⅝	17	17
170	Phila Co	40¾	40	40
270	Pere Marq	26⅞	26¾	26⅝
670	Pitts & West	33	31¼	31¼
130	Pr St Car	103¾	102¾	102¾
160	Ry Stl Spgs	96¼	95½	96¼
125	Ray Con Cop	18¼	18¼	18¼
22,920	Reading	88¾	87¼	87¼
1,335	Rep I & S	100¾	96¾	96¾
2,225	Replogle Stl	85¾	79¾	80¾
310	Roy Dutch	111⅞	110¾	111
115	Saxon Mots	15½	15¼	15¼
540	Shell Transp	80¾	79¾	79¾
2,920	Sinclair Oil	38¾	35	37¼
970	South Pac	97½	94	94½
120	Southern Ry	22¼	21¼	21¼
310	Stromb Carb	85	81¾	81

FINANCIAL NOTICES.

To the Bondholders of the Peoria & Eastern Railway Company Holding Certificates of Deposit From the Empire Trust Company Under the Deposit Agreement of July 1st, 1914, and the Supplemental Agreement of October 26, 1914.

The Bondholders' Protective Committee for the Four per cent. Income Mortgage Bonds of the Peoria & Eastern Railway Company, having made an adjustment of the operating accounts between the Peoria & Eastern Railway Company, and the Cleveland, Cincinnati, Chicago & St. Louis Railway Company, and having completed the work undertaken by it, and desiring to terminate said agreements, with it hereby elects to do, has prepared and filed with the Empire Trust Company, the depositary under said agreements, at its office, 120 Broadway, New York City, N. Y., an account of its receipts and disbursements, pursuant to subdivision 5 of paragraph numbered "Eleventh" of the Deposit Agreements, and is now prepared to return the deposited bonds on presentation and surrender of the Certificates of Deposit, properly endorsed and upon payment to said Empire Trust Company, as depositary, of the amounts shown by said account to be due by the respective bondholders to the Committee upon each of said bonds, and upon delivery to said depositary of a receipt for said bonds, discharging said Committee and its predecessors.

New York, April 20th, 1920.

WM. A. CARNEGIE EWEN, Chairman.
DANIEL CHAUNCEY.
THOMAS NORTON.
FLOYD W. MUNDY.
LEWIS E. WARING.
Committee.

Crisp, Randall & Crisp, Counsel.
Leroy S. Dorland, Secretary, 74 Broadway, New York City.

NOTICE TO HOLDERS OF

GENESEE RIVER RAILROAD CO.

First Mortgage 6% 50 Yr. Gold Bonds Due 1957.

NOTICE IS HEREBY GIVEN that Guaranty Trust Company of New York, as successor to the Standard Trust Company of New York, Trustee under First Mortgage dated June 1st, 1907, hereby invites, pursuant to Section 2 of Article II. of the Supplemental Indenture, dated January 2nd, 1915, proposals for the sale to the Sinking Fund on May 5th, 1920, with accrued interest to that date, of as many bonds of the above issue as can be purchased for the sum of Thirty-one thousand four hundred twenty-five dollars sixty-seven cents ($31,425.67). Sealed proposals will be received at the TRUST DEPARTMENT of the undersigned, No. 140 Broadway, New York City, up to 10 o'clock A. M. on Monday, May 3rd, 1920, when the same will be opened and bonds offered at the lowest price, not exceeding 110% of par and accrued interest to the extent necessary to exhaust same sum, but will be accepted. Each offer of more than $1,000 principal amount of bonds shall be made subject to acceptance in part, in case the aggregate of the offers shall exceed the amount of money available for the redemption of bonds offered. The right is reserved to reject any and all offers.

GUARANTY TRUST COMPANY OF NEW YORK.
By CHARLES H. SABIN, President.

Dated, April 7, 1920.

TO HOLDERS OF

FIRST MORTGAGE 5% BONDS OF THE

UTAH FUEL COMPANY

Due March 1, 1931
SINKING FUND.

Notice is hereby given as provided in Article 12 of the mortgage of the Utah Fuel Company and Pleasant Valley Coal Company dated March 1, 1901, that written proposals will be received by the undersigned at the office, 140 Broadway, New York City, until 10 o'clock A. M. Wednesday, May 19, 1920, for the sale to it as Trustee, at the lowest price at which such bonds shall be offered, not exceeding 110% and accrued interest to that date inclusive, of sufficient of the above bonds to exhaust the sum of Ten thousand eight hundred eighty-eight dollars and sixty-six cents ($10,888.66).

The Trustee reserves the right to reject any or all proposals in whole or in part. All proposals must designate the bonds offered by their serial numbers and should state the post office address of the party making the proposals, should be enclosed in sealed envelopes and endorsed "Proposals for sale of Utah Fuel Company Bonds to Sinking Fund," and addressed to the TRUST DEPARTMENT.

Persons desiring to make offers of bonds to the Sinking Fund, whose responsibility is not known to the Trustee, should accompany their offer by a sufficient letter of introduction of guarantee of good faith by a bank, banker or others whose responsibility is established.

GUARANTY TRUST COMPANY OF NEW YORK
By CHARLES H. SABIN, President.
Dated April 27, 1920.

NOTICE TO HOLDERS OF

ERIE & JERSEY RAILROAD CO.

6% 50-Year Sinking Fund Gold Bonds, Due 1955.

NOTICE IS HEREBY GIVEN that Guaranty Trust Company of New York, as successor to the Standard Trust Company of New York, Trustee under First Mortgage dated June 29th, 1905, hereby invites, pursuant to Section 2 of Article II. of the Supplemental Indenture, dated January 2nd, 1915, proposals for the sale to the Sinking Fund on May 5th, 1920, with accrued interest to that date, of as many bonds of the above issue as can be purchased for the sum of Thirty-three thousand four hundred twenty-five dollars sixty-seven cents ($31,425.67). Sealed proposals will be received at the TRUST DEPARTMENT of the undersigned, No. 140 Broadway, New York City, up to 10 o'clock A. M. on Monday, May 3rd, 1920, when the same will be opened and bonds offered at the lowest price, not exceeding 110% of par and accrued interest to the extent necessary to exhaust same sum, but will be accepted. Each offer of more than $1,000 principal amount of bonds shall be made subject to acceptance in part, in case the aggregate of the offers shall exceed the amount of money available for the redemption of bonds offered. The right is reserved to reject any and all offers.

GUARANTY TRUST COMPANY OF NEW YORK.
By CHARLES H. SABIN, President.

Dated April 7, 1920.

Seaboard Fertilizer & Oil Company, Inc.

First Mortgage 7% Sinking Fund Gold Bonds.

Notice is hereby given that the First Mortgage, dated September 1, 1919, securing the issue of bonds above described, the undersigned as Trustee will receive sealed proposals up to 12 M. May 20th, 1920, for the sale to it of a sufficient amount of bonds at prices not over 101% and accrued interest for the account of the Sinking Fund, as will exhaust all or part of the sum of $30,603.30. Proposals should be placed in sealed envelopes addressed "Tenders for account Seminole Fertilizer & Oil Company, Incorporated, Sinking Fund," and sent to the undersigned at 120 Broadway, New York City. The undersigned reserves the right to reject any or all tenders.

EMPIRE TRUST COMPANY, Trustee.
By: R. F. WHITNEY,
Asst. Trust Officer.

Dated, April 23, 1920.

NOTICE TO HOLDERS OF

GENESEE RIVER RAILROAD CO.

First Mortgage 6% 50 Yr. Gold Bonds Due 1957.

NOTICE IS HEREBY GIVEN that Guaranty Trust Company of New York, as successor to the Standard Trust Company of New York, Trustee under First Mortgage dated June 29th, 1905, hereby invites, pursuant to Section 2 of Article II. of the Supplemental Indenture, dated January 2nd, 1915, proposals for the sale to the Sinking Fund on May 5th, 1920, with accrued interest to that date, of as many bonds of the above issue as can be purchased for the sum of Thirty-three thousand four hundred twenty-five dollars sixty-seven cents ($31,425.67). Sealed proposals will be received at the TRUST DEPARTMENT of the undersigned, No. 140 Broadway, New York City, up to 10 o'clock A. M. on Monday, May 3rd, 1920, when the same will be opened and bonds offered at the lowest price, not exceeding 110% of par and accrued interest to the extent necessary to exhaust same sum, but will be accepted. Each offer of more than $1,000 principal amount of bonds shall be made subject to acceptance in part, in case the aggregate of the offers shall exceed the amount of money available for the redemption of bonds offered. The right is reserved to reject any and all offers.

GUARANTY TRUST COMPANY OF NEW YORK.
By CHARLES H. SABIN, President.

Dated April 7, 1920.

FIGHT JAPAN'S TERMS AS TO CHINESE LOAN

France, Britain and America Now Agreed in Rejecting Conditions.

TOKIO ASKS RAIL GRANTS

Demands Have Been Reduced from Original Proposals, Which All Allies Declined.

LONDON, April 27.—A definite step was taken today in the negotiations for a loan to China by groups of financiers of the United States, England, France and Japan, when France formally notified Great Britain that she would join this country and the United States in declining to acquiesce in the special treatment Japan asked for herself. Japan wants certain railroad concessions which the other three countries are unwilling to grant.

When the proposition was first taken up by financiers in Paris almost a year ago, it was tentatively agreed that the loan should be secured by the lenders taking over China's railroads. Later Japan presented reservations declaring that she would join only if allowed to control many strategic railroads in Southern Mongolia and Central Manchuria.

The United States, Great Britain and France, with one accord, declined to accept this, whereupon Japan presented other reservations considerably reducing the number of lines she wanted to control individually. Those she most desires to control are the roads already operated by Japanese, and in conversations and correspondence Japan has maintained it will be very difficult for her to relinquish her hold to a joint control. There are differences of opinion in financial and political quarters here as to what the outcome will be.

An influential member of the British group told the Associated Press that he believed the Japanese reservations to be so whittled down as virtually to conform with the ideas of the other three countries, while a Government official who has had much to do with the negotiations said he believed Japan would finally get some important concessions, but not so much as she was asking for. Both were agreed, and the belief is also held in London, that there is no danger at this stage of the negotiations breaking down.

It is reported that Japan presented its latest reservation to the United States, Great Britain and France simultaneously. The United States immediately informed France and Great Britain that it would not agree to the proposals, which was in conformity with the view of the Foreign Office at London.

The amount of the loan in question is reported to be £5,000,000, and a Peking dispatch last February said the Chinese Government had accepted the loan stipulations of bankers of Great Britain, France, the United States and Japan on certain specified conditions. The loan was to be secured by the salt and other revenues.

DIVIDENDS.

BROOKLYN EDISON COMPANY, INC. Brooklyn, N. Y.

31st Consecutive Dividend

The Board of Directors at a meeting held April 19th, 1920, declared a regular quarterly dividend of $2.00 per share on the capital stock of the Company, outstanding, payable on June 1st, 1920, to the stockholders of record at 3 P. M. on May 21st, 1920.

Checks for the above dividend will be mailed.

H. P. ERWIN, Treasurer.

THE ATCHISON, TOPEKA AND SANTE FE RAILWAY COMPANY.

New York, April 6, 1920.

The Board of Directors has declared a dividend (being dividend No. 60) on the COMMON STOCK of this Company of ONE DOLLAR AND FIFTY CENTS ($1.50) per share, payable June 1, 1920, to holders of said COMMON STOCK registered on the books of the Company at the close of business on April 30, 1920. Dividend cheques will be mailed to holders of COMMON Stock who file suitable orders therefor at this office.

C. K. Cooper, Assistant Treasurer.
5 Nassau Street, New York City.

LIMA LOCOMOTIVE WORKS, INCORPORATED, 30 Church Street, New York.

March 25, 1920.

The Board of Directors has declared a quarterly dividend of one and three-quarters (1¾%) per cent. upon the Preferred Stock of this Company for the three months ended March 31, 1920, payable May 1, 1920, to stockholders of record at the close of business on April 15, 1920. Transfer books do not close.

L. A. LARSEN, Secretary and Treasurer.

PACIFIC MILLS.

A quarterly dividend of three dollars per share on each share which has been paid for in full and of one dollar and fifty cents on each share on which one-half the subscription price has been paid, has been declared payable May 1st, 1920, at The New England Trust Company, Transfer Agents, 135 Devonshire Street, Boston, to stockholders of record at the close of business this day.

EDWIN FARNHAM GREENE, Treasurer.
Boston, April 26, 1920.

MERRITT OIL CORPORATION

DIVIDEND NO. 3.

Quarterly Dividend No. 3 of 2½%, being twenty-five cents (25c) per share, has been declared, payable May 15, 1920, to stockholders of record at the close of business April 30, 1920. The transfer books do not close.

Denver, Colorado, Clarence E. Titus, Secretary.

THE PULLEMAN COMPANY

DIVIDEND NO. 218.

A quarterly dividend of two dollars per share will be paid May 15th, 1920, to stockholders of record at the close of business April 30, 1920.

J. F. KANE, Secretary.

MEETINGS AND ELECTIONS.

New York, April 21, 1920.

To the Stockholders of
New York Produce Exchange Bank:

Notice is hereby given that, pursuant to resolutions duly adopted by the Board of Directors, a special meeting of the stockholders of New York Produce Exchange Bank will be held at the office of the Bank, No. 10 Broadway, Borough of Manhattan, City of New York, on Tuesday, May 4, 1920, at twelve o'clock noon, for the following purposes:

1. To authorize the change and conversion of said Bank into a National Banking Association in accordance with the provisions of Section 5,154 of the Revised Statutes of the United States as amended by Section 8 of the Federal Reserve Act, under the title "New York Produce Exchange National Bank," or other appropriate name;
2. To authorize the Board of Directors of this Bank to effect such change and conversion of this Bank into a National Banking Association, to make and to execute the Articles of Association and Organization Certificate required to be made or contemplated by said Statutes, and also to make and execute all other papers, certificates, and to do all acts necessary to convert this Bank to the National Banking Association into which it is to be converted so that the conversion may be absolute and complete, and to assume as the name of the National Banking Association into which this Bank is to be converted, "New York Produce Exchange National Bank," or other appropriate name;
3. To take such other and further action as may come before said meeting in relation to said proposed change and conversion of this Bank into a National Banking Association.

THOMAS L. NICHOLS, Cashier.

THE NEW YORK, CHICAGO & ST. LOUIS RAILROAD COMPANY.

Cleveland, Ohio, April 1, 1920.

Notice is hereby given that the annual meeting of the stockholders of THE NEW YORK, CHICAGO AND ST. LOUIS RAILROAD COMPANY will be held on Wednesday, the fifth day of May, 1920, at nine o'clock, a. m., Standard Time, at the principal office of the Company in the Marshall Building, Cleveland, Ohio, for the purpose of electing Fifteen Directors, for the consideration of the acts of the officers and directors of the Company taken during the past year, and for the transaction of such other business as may be brought before the meeting.

The polls will continue open for one hour.

By order of the Board of Directors.

D. TURNER, Secretary.

PLEASE TAKE NOTICE THAT THE ANNUAL meeting of the stockholders of the Stock Clearing Corporation will be held at its office, No. 8 Broad Street, Borough of Manhattan, New York City, on the fifth day of May, 1920, at 12 o'clock noon, pursuant to the By-Laws of the Corporation, for the election of three Directors for the period of three years and for such other business as may properly come before said meeting.

New York City, April 20th, 1920.

E. V. D. COX, Secretary.

NEW INCORPORATIONS

New York Charters.

Special to The New York Times.

ALBANY, April 27.—Ninety-two new corporations, with an aggregate capitalization of $6,388,700, were chartered today. They include:

J. B. Pelletier, Old Forge, Herkimer Co., athletic goods, $5,000; J. B. Pelletier, F. D. Carlin, G. Goodsell, Old Forge.

247 Fifth Av., Manhattan; 2,000 shares common stock, no par value; active capital, $300,000; C. A. Sackett, F. R. Evans, Jr., J. V. Bovier, Jr., 247 5th Av.

George A. Casey Building Corp., Cold Springs, Putnam Co., $10,000; J. Y. Ball, W. H. Casey, T. W. Murray, Cold Springs.

Merrimac Drug Co., Manhattan, $5,000; A. and B. Morris, M. Meltzer, 220 West 122d St.

Atlantic Cork Co., Brooklyn, $20,000; M. Pituso, M. Solomon, L. Didonna, 1,338 East 24 St., Brooklyn.

Walwood Realty Co., Manhattan, $10,000; D. L. Kaye, M. Horowitz, E. J. Harlan, 38 Park Row.

Riverside Oil, Buffalo, $100,000; M. W. Comstock, L. M. Honhart, C. C. Heward, Buffalo.

Flatbush Farragut Corp., Manhattan, realty and construction, $10,000; P. J. and M. F. Donovan, S. Knebel, 931 Fox St.

Bronx Talking Machine Co., Bronx, $25,000; G. A. Barron, A. Schochat, T. Mandelowitz, 1,557 Eastern Parkway, Brooklyn.

Nicholas Clock and Suit Co., Manhattan, $50,000; N. Carnesale, M. Weiss, J. M. Chomor, 236 East 80th St.

Atlantic Cork Co., Manhattan, $10,000; H. Hagenau, J. Weinstock, M. E. Birnabaum, 24 Mount Morris Park.

I. D. Cohen Jewelry Co., Manhattan, $10,000; I. D. Cohen, J. S. Gross, I. Brinker, 747 East 182d St.

Minros Corp., Manhattan, realty, $150,000; J. M. Schiefeld, J. Miroger, J. Hesibeine, 104 West 70th St.

Ehring Realty Co., Manhattan, $5,000; E. L. Douring, H. C. Stein, S. J. Block, 128 East 10th St.

Olympian Trading Corp., Manhattan, mercantile and fur, $15,000; M. Volt, S. M. Cohen, M. Sunninghan, 2 Rector St.

Morris Library Corp., Bronx, $5,000; L. G. Daniels, D. F. Burri, C. G. Decker, 368 President Street, Brooklyn.

Mineola Operating Co., Manhattan, auto and mechanical engineering, $40,000; M. Hornstein, W. Kaufman, G. C. Anales, 7 Beekman Street.

Edith Waist, Brooklyn, $5,000; S. and C. Finkelstein, H. Rose, 359 Sackman Street, Brooklyn.

Eugene Conran, Manhattan, livery and garage, $100,000; W. P. and E. Conran, M. Luttrell, 339 Decraw Street, Brooklyn.

Roenstrich, London & Goodman, Manhattan, make woolens, 150 shares preferred stock, $100 each; 50 shares common, no par value; active capital, $16,000; J. P. Roenstrich, B. Goodman, G. London, 1,174 College Avenue, Bronx.

American Trading Co., Manhattan, textiles, $60,000; J. Weiss, S. H. Kristall, J. C. Dilgen, 192 Madison Street, Brooklyn.

Niagara Overall and Pants Co., Buffalo, $200,000; M. and W. Pincus, J. Sandler, Buffalo.

Cosmopolitan Iron Works, Brooklyn, 500 shares preferred stock, $100 each; 500 shares common, no par value; active capital, $53,-500; R. H. Fitusch, A. L. Smith, T. Eckert, 6 Broadway.

James W. Elwell & Co., Manhattan, steamship supplies, $1,000,000; H. E. Jones, H. G. Perine, R. W. Swanson, 71 State Street.

City Buildings Corp., Manhattan, 1,000 shares common stock, no par value; active capital, $5,000; F. K. Brosnan, E. A. Polack, R. J. Cronan, 11 Wall St.

Hygienol Co., Manhattan, make toilet preparations, $5,000; A. M. Levy, A. R. Lesnisky, W. T. Campbell, 1,350 72d St., Brooklyn.

N. B. Spingold & Co., Manhattan, tailoring, $4,000; J. Wilsein, J. P. Cowan, N. B. Spingold, 10 West 56th St.

Amy Co., Manhattan, realty, $3,000; Amy Co., Manhattan, realty, $3,000; A. and E. Amy, A. V. and P. K. Amy, 645 West End Av.

Goldman-Kolber Co., Manhattan, jewelry, $50,000; J. and J. T. Goldman, A. E. Kolber, 63 Nassau St.

Harry Cummings Co., Syracuse, make machinery and tools, $40,000; H. G. Cummings, A. J. Eaton, E. S. Taylor, Syracuse.

Beccaria Catholic Tours, Manhattan, $25,000; L. M. Fox, B. Tracy, F. M. Beccari, 624 Columbus Av.

Gelband-Most Co., Manhattan, baking business, $15,000; J. Gelband, J. Most, J. E. Glass, 1607 Lexington Av.

Marcus Casper Corp., Manhattan, make shirts, $150,000; S. H. Casper, J. and C. Marcus, 254 Park Place, Brooklyn.

Abodo Manhattan Co., Manhattan, butter and eggs, $5,000; H. Schmierer, B. Sugarman, R. C. Golub, 140 Monroe St.

Brown Products Corp., Manhattan, drugs, &c., $100,000; L. B. Goldstein, R. K. Delaron, D. O'Connor, 287 Water St.

New York Curb Corp., Manhattan, $50,000; M. Klick, L. Kolodin, M. Zimmer, 3 Rivington St.

Hagney Garage, Bronx, $20,000; A. Kaplan, K. Hagel, J. Naiman, 150 West 150th St.

Goodman & Goodman, Manhattan, ladies' clothing, $50,000; B. Trattner, F. S. Hoffman, H. Godnelg, 1 West 36th St.

130 East 86th St., Manhattan, $254,000; R. W. Gilmore, J. E. Molloy, A. Marmer, 19 East 21st St.

E. E. M. Co., Brooklyn, motors, $50,000; J. A. Kuller, O. Erickson, A. R. Latham, 52 Lincoln Place, Brooklyn.

Columbia Fisheries at Red Hook, food products, $10,000; L. D. and H. Fralaigh, F. M. Thomas, jr., Red Hook.

Mogartel Realty Co., Manhattan, $165,000; M. Mosson, A. Garfein, A. Mostel, 5 Laight St.

Art Neckwear Co., Manhattan, $25,000; S. Smith, M. Bernard, I. Cohen, 1,168 40th St., Brooklyn.

Simmons Economy Tool Corp., Albany, 6,000 shares common stock, no par value; active capital, $32,000; C. A. and W. V. Simmons, F. J. Corrigan, Albany.

Duffield Garage Co., Brooklyn, $13,500; M. Prudewsky, L. and M. Kaufman, 1,441 48th St., Brooklyn.

Elamac Sales Corp., Brooklyn, auto business, $5,000; A. R. Tramain, M. Jones, J. E. M. Kingsley, 1,314 West 54th St.

Lied Fuel Co., Manhattan, coal and wood, $50,000; F. J. M. Bullows, L. T. Brown, A. Page, 32 Broadway.

102 Madison Av. Leasing Corp., Manhattan, $10,000; S. Lederman, M. Levin, C. S. Feis, 240 West 107th St.

I. G. L. Clothing Co., Manhattan, $10,000; W. A. and J. Linsky, B. Grossman, 1,461 Boston Road, Bronx.

Herbert H. Hastings, Brooklyn, realty, $5,000; G. K. Jack, H. Peviare, H. H. Hastings, 2314 Wyckoff St., Brooklyn.

CAPITAL INCREASES.

Max Kaiser Mercantile Co., Manhattan, $50,000 to $350,000.

Alx Olein Co., Manhattan, $1,000 to $10,-000.

R. & W. Hat Shop, Manhattan, $65,000 to $250,000.

Phillipson-Duncan, Manhattan, $15,000 to $100,000.

Dis-Kads Corp., Buffalo, $30,000 to $500,-000.

Redfield Advertising Agency, Manhattan, $10,000 to $50,000.

Hillside (Jamaica) Home Building Co., Manhattan, $100,000 to $300,000.

Underwriters Salvage Co., of New York, Manhattan, $50,000 to $100,000.

25 West 30th St. Co., Manhattan, $20,000 to $75,000.

Panhard Oil Corp., Manhattan, $50,000 to $200,000.

Grain Chemical Co., Manhattan, $10,000 to $25,000.

White & White, Manhattan, $30,000 to $150,000.

South Side Observer Co., Rockville Centre, $25,000 to $250,000.

Williamsburg Commercial Corp., Brooklyn, $5,000 to $25,000.

Croan Oil Co., Syracuse, $50,000 to $150,-000.

Mitchell & Church Co., Binghamton, $75,000 to $500,000.

CAPITAL REDUCTIONS.

Charleston Chlorine Co., Manhattan, carry on business with $500 and twenty shares common stock, no par value.

L. Feuchtwanger & Co., Manhattan, $250,000 to $10,000.

REORGANIZATION.

Brooks Bros., Manhattan, 20,000 shares preferred stock, $100 each; 50,000 shares common, no par value; carry on business with $3,000,000.

NAME CHANGES.

Curry McPhillips & Co., Manhattan, to E. G. Curry & Co.

Western New York Institution of Deaf Mutes, to Rochester School for the Deaf.

Plaza Art Rooms, Manhattan, to Plaza Art and Auction Rooms.

Millen-Aikenhead Co., Middletown, to Millen Shirt Co.

J. S. & J. R. Champagne, Far Rockaway, to Far Rockaway Garage.

INCORPORATIONS.

United States Salvage Association, District of Columbia, $500; representative A. F. Garbe, 120 Broadway.

DISSOLUTIONS.

Commercial Solvents Corp., Manhattan, 167 West Street Cafe, Manhattan.

S. B. Auto Radiator Mfg. Co., Manhattan.

E. F. Hopton, Binghamton.

N. S. Holding Co., Brooklyn.

New York Accounting and Adjusting Co., N. J.

New Jersey Charters.

Special to The New York Times.

TRENTON, April 27.—New charters:

Federal Furniture Factories, Hoboken, $100,000; Ben Lauterstein, H. W. Lauterstein, Otto W. Lowe, Hoboken.

Rose & Co., Madison Township, Middlesex Co., to operate in farming, $50,000; Halstead Rose, Milton Rose, J. M. Rose, Matawan.

Globe Tool and Machine Co., Elizabeth, $25,000; Joseph Dorchjak, Wenzel Nezbeda, Louis Franz, Elizabeth.

Delaware Charters.

Special to The New York Times.

DOVER, April 27.—Charters filed:

Sanders Lumber Co., $10,550,000; T. L. Croteau, M. A. Bruce, S. E. Dill, Wilmington.

Womelsdorf, Myerston & Lititz Transit and Light Co., $1,700,000; M. L. Horty, M. C. Kelly, S. L. Mackey, Wilmington.

Iowa Willite Road Construction Co., $1,360,000; Woodward Cum, M. E. Ochs, Walter M. Balluff, Davenport, Iowa.

International Automatic Phonograph Co., $1,250,000; T. L. Croteau, M. A. Bruce, S. E. Dill, Wilmington.

Equitable Finance Corp., $266,000; William F. O'Keefe, George G. Steigler, E. E. Aberle, Wilmington.

Rudney Mueller Oil and Gas Co., $100,000; T. L. Croteau, M. A. Bruce, S. E. Dill, Wilmington.

Oklahoma-Texas Oil Lease Syndicate, $100,-000; Joseph B. Schnelts, Harry E. Lunsford, Floyd L. Dean, Kansas City, Mo.

Liberty Stores Co., $100,000; William F. O'Keefe, George G. Steigler, E. E. Aberle, Wilmington.

Skelton Motors Corp., $100,000; T. L. Croteau, M. A. Bruce, S. E. Dill, Wilmington.

Lancaster and Berks Construction Co., $100,000; M. L. Horty, M. G. Kelly, S. L. Mackey, Wilmington.

Pershing's Candies, $50,000; M. L. Rogers, A. L. Pershing, William G. Steiger, Wilmington.

Farrell Oil Co., $50,000; D. A. Zuschlag, John H. Low, Farrell, Pa.

Standard Auto Sales Co., $20,000; T. L. Croteau, M. A. Bruce, S. E. Dill, Wilmington.

Humphreys Godwin Sales Co., $10,000; M. L. Horty, M. C. Kelly, S. L. Mackey, Wilmington.

Dennis Oil and Refining Co., $10,000; De Witt B. Lowe, Lewis C. Rush, James P. Wilson, Denver.

Empire Drilling and Development Co., $600,-000; M. M. Lucey, M. Butler, L. S. Dorsey, Wilmington.

American Toll Co., $100,000; M. M. Lucey, M. Butler, L. S. Dorsey, Wilmington.

Truxall City Oil and Gas Co., $50,000; B. M. Mansfield, E. Truxall, I. E. Laughlin, Pittsburg.

Consumers League of Delaware, no capital stock; Emily P. Bissell, Margaret H. Shearman, Ethel B. Warner, Wilmington.

CAPITAL INCREASES.

Harvey Crude Oil Co., Kansas City, Mo., $3,000,000 to $15,000,000.

American Textiles, Bay City, Mich., $2,000,-000 to $5,000,000.

Lima Foundry and Machine Co. of Lima, Ohio, $500,000 to $950,000.

United States Hardware Corp., New York, $300,000 to $450,000.

Mormon Oldsmobile Co. to Premier-Oldsmobile Co., New York, $125,000 to $200,000.

MEETINGS AND ELECTIONS.

NOTICE OF A SPECIAL MEETING OF THE STOCKHOLDERS OF STUTZ MOTOR CAR COMPANY OF AMERICA, INC.

Notice is hereby given that a special meeting of the stockholders of Stutz Motor Car Company of America, Inc., has been duly called, as provided in the by-laws of the corporation, by the Vice President pursuant to a resolution of the Board of Directors, and that such special meeting of the stockholders of Stutz Motor Car Company of America, Inc., will be held at the office of the corporation, No. 37 Wall Street, Borough of Manhattan, New York, New York, on Wednesday, May 5, 1920, at 1 o'clock in the afternoon, to consider and take action upon the following proposals, to wit:

(1) To increase the number of shares which the corporation may issue from 120,000 shares, without nominal or par value, to 200,000 shares, without nominal or par value;

(2) To determine the additional amount of capital with which the corporation shall carry on business in the event that said increase in the number of shares which the corporation may issue is authorized;

(3) To amend the certificate of incorporation (as heretofore amended), and more especially paragraph Third thereof, so that the same shall read as follows:

"Third: The number of shares that may be issued by this corporation shall be Two hundred thousand (200,000) shares, without nominal or par value, and the amount of capital with which the corporation shall carry on business shall be One million Dollars ($1,000,000)."

(4) In the event that said increase in the number of shares which the corporation may issue is duly authorized on or before June 15, 1920, to consent to the issuance of such additional 80,000 shares for the consideration of $5.00 per share by the transfer of $400,000 from the surplus of the corporation to capital, which sum shall constitute the additional amount of capital with which the corporation shall carry on business, and to the delivery of 80,000 shares as a stock dividend *pro rata*, on the following dates: 20,000 shares, *pro rata*, on July 8, 1920, to stockholders of record at the close of business on June 15, 1920; 20,000 shares, *pro rata*, on October 8, 1920, to stockholders of record at the close of business on September 15, 1920; 20,000 shares, *pro rata*, on January 7, 1921, to stockholders of record at the close of business on December 15, 1920; 20,000 shares, *pro rata*, on April 8, 1921, to stockholders of record at the close of business on March 15, 1921.

(5) To do all such other acts necessary or proper in connection with the consideration of and action upon any and all of said propositions, and to transact such other business as may be incidental to or connected with the foregoing or may be advisable or required to be done in order to carry into effect such action as may be taken on the propositions hereinabove specifically set forth.

BY ORDER OF THE BOARD OF DIRECTORS.
FREDERICK E. GUNNISON, Vice President.
GEORGE F. LEWIS, Secretary.

Dated April 21st, 1920.

HAVANA ELECTRIC RAILWAY, LIGHT & POWER COMPANY.

Notice of Annual Meeting of Stockholders and Closing of Transfer Books.

Notice is hereby given that the Annual Meeting of the Stockholders of the Havana Electric Railway, Light & Power Company will be held on May 20th, the third Thursday in May, 1920, at twelve o'clock noon, at the principal office of the Company, No. 15 Exchange Place, Jersey City, State of New Jersey, registered with the Registrar and Transfer Company, the agent in charge thereof being at No. 15 Exchange Place aforesaid, for the election of three Directors each to hold office for three years, and for the transaction of such other business as may properly come before the meeting, including the considering of and voting upon the approval and ratification of the reports of the Officers and the acts and proceedings of the Board of Directors and of the Executive Committee since the last Annual Meeting of the Stockholders of the corporation.

The Stock transfer books will be closed from April 24th, 1920, to May 20th, 1920, both inclusive.

Dated this 8th day of April, 1920.

By order of the Board of Directors,
H. KRAEMER, Secretary.

William Farrell & Son, Inc.

6 CHURCH STREET, NEW YORK

TO THE STOCKHOLDERS OF WILLIAM FARRELL & SON, INC.

Notice is hereby given that the annual meeting of the stockholders of William Farrell & Son, Inc., will be held at the office of the Company, No. 6 Church Street, in the Borough of Manhattan, City of New York, on the 12th day of May, 1920, at 11 A. M., for the election of fifteen directors for the ensuing year and for the transaction of such other business as may properly come before said meeting. At said meeting a proposition will also be made to authorize the Board of Directors to conduct preliminary negotiations with a view to consolidating this Company with other large retail distributors of coal.

The polls will remain open from 11 A. M. until 12 M.

Only holders of common stock of record at the close of business on May 1st, 1920, will be entitled to vote at the annual meeting.

ALEXANDER LEVENE, Secretary.

HOLLY SUGAR CORPORATION.

Notice is hereby given that the annual meeting of the stockholders of HOLLY SUGAR CORPORATION will be held at the office of the Corporation, Room 2000, 14 Wall Street, New York, N. Y., on Wednesday, the 5th day of May, A. D. 1920, at the hour of 2 o'clock P. M., for the purpose of electing Directors and for the transaction of such other business as may be brought before the meeting.

R. CARLTON, President.
Attest: REMSEN McGINNIS, Secretary.

NEW YORK CITY INTERBOROUGH RAILWAY COMPANY.

NOTICE OF ANNUAL MEETING OF STOCKHOLDERS.

Notice is hereby given that the Annual Meeting of the Stockholders of New York City Interborough Railway Company, for the election of Directors for the ensuing year, the consideration of the acts of the Directors during the past year, and for the transaction of any and all business that may come before the meeting, including considering and voting upon the approval and ratification of all contracts, leases, deeds, proceedings, elections and appointments by the Board of Directors and the Officers of the Company since the last annual meeting of the Stockholders, will be held at the office of the Company, No. 2,326 Third Avenue, corner of 130th Street, Borough of Manhattan, New York City, on Wednesday, May 12, 1920, at twelve o'clock noon.

As provided by the By-Laws, no stock may be voted upon which shall have been transferred upon the books of the Company within ten days next preceding the meeting.

Dated, New York, April 16, 1920.

WALTER G. BURROWS, Secretary.

St. Louis, Mo., April 24, 1920.

ELECTION NOTICE.

Missouri Pacific Railroad Company.

Notice is hereby given that the Annual Meeting of the Stockholders of Missouri Pacific Railroad Company will be held at the General Offices of the Company, in the City of St. Louis, Missouri, on Tuesday, May 11th, 1920, at nine o'clock A. M., for the election of seventeen Directors for the ensuing year, and for the transaction of any other business that may come before said meeting.

Missouri Pacific Railroad Company.
By E. F. SUSS, President.
H. L. UTTER, Secretary.

HOLLY SUGAR CORPORATION.

A special meeting of the stockholders of HOLLY SUGAR CORPORATION will be held at the office of the corporation, Room 2000, 14 Wall Street, in the City of New York, N. Y., on the 5th day of May, A. D. 1920, at 2 o'clock P. M. for the purpose of considering and voting upon a proposition to increase the Common Stock of the Corporation from Fifty-eight thousand ($58,000) shares of no par value to a total of One Hundred thousand (100,000) shares of no par value, said increase being Forty-two thousand ($42,000) shares of Common Stock of no par value, authorizing the issuance of such stock by the Board of Directors of the Corporation for corporate purpose in the discretion of said Board.

R. CARLTON, President.
Attest: REMSEN McGINNIS, Secretary.
New York City, April 16, 1920.

NEW YORK CITY INTERBOROUGH RAILWAY COMPANY.

NOTICE OF ANNUAL MEETING OF STOCKHOLDERS.

Notice is hereby given that the Annual Meeting of the Stockholders of New York City Interborough Railway Company, for the election of Directors for the ensuing year, the consideration of the acts of the Directors during the past year, and for the transaction of any and all business that may come before the meeting, including considering and voting upon the approval and ratification of all contracts, leases, deeds, proceedings, elections and appointments by the Board of Directors and the Officers of the Company since the last annual meeting of the Stockholders, will be held at the office of the Company, No. 2,326 Third Avenue, corner of 130th Street, Borough of Manhattan, New York City, on Wednesday, May 12, 1920, at twelve o'clock noon.

As provided by the By-Laws, no stock may be voted upon which shall have been transferred upon the books of the Company within ten days next preceding the meeting.

Dated, New York, April 16, 1920.

WALTER G. BURROWS, Secretary.

BUSINESS OPPORTUNITIES.

PATENTS—Over 70 years' practice; all communications strictly confidential; handbook on patents free on request; special facilities for office consultations. Munn & Co., patent attorneys, 611 Woolworth Building, New York.

CAPITAL TO INVEST.

Young capitalist, all around business man whose services will prove greatest asset, has established credit, will invest $20,000 cash and devote it to growing, healthy business; particulars in first letter. 266 Siebles Av., New Rochelle.

If you have the ability to increase your sales, but have not the capital, we can readily furnish funds to assist you. W 511 Times.

Have $10,000 to invest with an established concern; what have you to offer? Mr. W. Katt, 416 Morgan St., Umbo Hill, N. J.

Capital with service for established manufacturing, jobbing or importing business. Box 204 Grand Central Postoffice.

RECORDED LEASES AND LIENS

With name and address of lessee.

Manhattan.

AMSTERDAM AV, 1,522, 2 north stores; Chas. D. Donahue to David Nathan, 501 West 155th St, 3 years from May 1.....$1,200

AMSTERDAM AV, 1,414, s w corner of 130th St, all; Elizabeth H. Larkin to Aubrey Springar, on the premises, 5 years from May 1, 1919; attorney, C. J. Fola, 2 Rector St.....$1,740 to $1,980

AVENUE A, 1,555, ground floor, front and rear, and bake shop in basement; William F. Heller to John Fischinger, on the premises, 5 years from May 1, 1920.....$1,380

BOWERY, n e corner Bayard St, 5th store; Modern Renting Co. to Harry and Hyman Kelner, 876 Orange St., Newark, N. J.; from completion of store to Sept. 30, 1924; attorney, Wm. Hauser, 31 Liberty St.$3,000

BROADWAY, 3,231 to 3,235, fourth floor; W. G. Corp. to Alex Martell, 543 West 129th St, 3 years from Oct. 1, 1919.....$5,000

CANAL ST, 54 to 58, centre store and basement; Julius J. Dukas, trustee in bankruptcy of Harry and Louis Jarmulowsky, to Weinstein & Co., from May 1, 1919, to April 30, 1924.....$1,900

ELDRIDGE ST, 92, store; Jacob Siris et al. to Nathan Cohen, on the premises, 3 years from May 1, 1920; attorney, Henry B. Cohen, 239 Grand St.....$2,100

ESSEX

MANHATTAN—FOR SALE OR TO LET.

67-69 Front Street
5-story. Electric elevator.

55 Front Street
Corner Cuylers Alley,
5-story. Elevator

We own and offer for sale these buildings, with possession May 1st, 1920

Markham Realty Corporation
CLARENCE W. ECKHARDT, President
31 Nassau St. Tel. Rector 1865

LOFT BUILDING
50,000 SQ. FT., 90x92.
TWO ELEC. ELEVATORS, STEAM.
149 TO 159 WEST 18TH ST.
PRICE $250,000.
FOR RENT REASONABLE.
S. & N. REALTY, INC.
68 William St.
Tel. 174 John

A BARGAIN
96d St. & 3d Ave. Corner Property.
5 STORY DOUBLE FLAT
WITH 3 STORES
DUFF & CONGER, Inc.,
Madison Ave. & 56th St. Lenox 8900

82d St., Between Columbus and Amsterdam Aves.
4-story house with possession. 19x100. Exceptional location for professional man. With minor expense will rent for about $8,000.
Price $28,500.
Daniel B. Freedman, Owner, 128 B'way.

Possession or Investment
5-STORY LOFT,
corner West B'way and Broome St. Strong building; permanent light. Vicinity proposed vehicular tube. 22.2x36. $22,500. Owner, Room 702, 141 Broadway, N. Y.

30% on Your Investment
Corner plot, Madison Ave., in 90s; 5-story and 2 stores; steam heated; little cash down; balance very easy terms. Taussig, Room 178, 50 Church St. Cortlandt 8748.

BROOKLYN—FOR SALE OR TO LET.

BAY RIDGE BARGAIN
72d St., near beautiful Shore Road and 4th Av. subway; 2-story, 3-family store; front porch; 8 rooms, 2 baths, steam heat, electricity, hardwood trim, parquet floors, fever, stone mantel, bookcases, laundry; easy terms; $10,500. Belfer, 307 Fulton St., Brooklyn.

WESTCHESTER—FOR SALE OR TO LET.

FOR RENT UNFURNISHED
Beautiful dwelling in exclusive residential location: 10 rooms, tiled bath, electricity, modern heating system, gas, &c.; large lawn; fine shaded view of Hudson River, the Palisades and L. I. Sound; very convenient to subway.
RENT ONLY $125 PER MONTH
to responsible, careful tenant.

Several **Furnished Houses** to rent beautiful location for season
TWO BARGAINS IN MT. VERNON
New stucco home, 9 large rooms, tiled bath; appointments and conveniences perfect; stone fireplace; beautiful grounds. Price $15,000, terms.
Modern Colonial stucco dwelling, 9 rooms, 2 baths; plot 100x100; 2-car steam heated garage. Price $23,500.
AT NEW ROCHELLE
Remodelled stucco home, 7 rooms, bath; all improvements; plot 40x100; 2 blocks from station. Price $9,500.
We have a large selection of homes to offer for sale in Mt. Vernon, The Pelhams & New Rochelle.
N. E. Vail & Co. Inc.
Largest Westchester Realty Brokers.
TELS. 1664 & 1665 MT. VERNON, N. Y.
1st Nat'l Bank Bldg., Mt. Vernon, N. Y.

LARCHMONT MANOR
I am offering my estate of nearly two acres within one block of the water and yacht club. Grounds are well laid out with drives, lawns and gardens. My house speaks for itself. A purchaser will appreciate the unusual construction, interior woods and the pleasant arrangement of the rooms. There is a large living room with fireplace, enclosed porch, hall with lavatory, large dining room, butler's pantry, den, three master baths, two additional rooms in a wing, with bath, three servants' rooms and bath. Heating plant unexcelled, gas and electric light. Three car garage, chauffeur's room and bath. I am offering this property through my agent at a price less than present cost of the buildings, and will entertain a reasonable mortgage. For inspection apply to
Chauncey B. Griffen & Co
18 East 41st St. Tel. Murray Hill 9326
or Tel. Larchmont 500.
"All the Better Properties."

YONKERS
In the finest residential section, surrounded by homes of the higher type, with the best possible environment; an ideal permanent home; Colonial stucco, of the very best construction, twelve rooms, two baths, gas and electric light; large plot with exceptional shade trees, lawns, flowers, variety of shrubbery. This property must be sold at once. Easy terms will be made to substantial purchaser. Asking price $35,000. Open to offer. Property could not be duplicated for twice this figure. If you are looking for a well-appointed home at bargain price, you should make an immediate inspection. Telephone Mr. Baker at our New York office for complete details.
Chauncey B. Griffen & Co
18 East 41st St. Tel. Murray Hill 9326.
"All the Better Properties."

This Is Unique
A home built by a well-known artist for his own occupancy. Studio, 24x20 in panelled work, with gallery above. From magnificent living room, 32x25, open can step into a cosy study or again through casement doors to the terrace and sunken garden. On the ground floor a separate suite of 4 master's rooms and 3 baths, 1 bedroom having entrance to terrace. Also, on second floor, 3 master's rooms and bath. Dining room in hardwood. Kitchen extension, with servants' quarters abov. Price $55,000. No more, no less. Holds good short time only. Act quickly.
EDWARD M. WEST, Inc.
Depot Plaza, WHITE PLAINS, N. Y. Phone 2787-6

BRONXVILLE.
In Lawrence Park—My private house, finest high location in the park; 9 large rooms, stucco, slate roof, 2 baths, steam, electric light; 6 master's rooms, 3 tiled baths; one-third acre of land; wonderful trees; splendid view; $25,000; $14,000 cash, balance on easy terms. This is a distinct bargain.
MASSEE, BRONXVILLE, N. Y.
Tel. 287 Bronxville.

Substantial stucco home of English design; beautiful spacious rooms, perfectly appointed; open fireplaces, large stone chimney, sun parlor; main bedroom has private tiled bath and sleeping balcony; all city improvements; large plot, fine shade trees, superior neighborhood; short walking distance of stations; 35 minutes N. Y. City; $18,500; terms arranged.
John A. Baldwin
36 West 42d St., New York City.
Telephone Murray Hill 760

FRAME HOUSE in A1 condition; excellent location; good lot; near the Sound; at bargain; price $14,500. Living room, den, dining room, pantry and kitchen, 4 large master's maids' bedrooms, 3 tiled baths, sleeping porch; garage. If you are considering Pelham, call
G. L. Beecroft, Pelham Manor.
Tel. Pelham 1717.

HUNT NO MORE.
In choice neighborhood, widow leaving town to join her family, offers for immediate occupancy, 8-room house, open fireplace in living room; hardwood trim throughout; lot 75 feet front. $11,200. Act quickly.
EDWARD M. WEST, INC.,
Depot Plaza, White Plains. Phone 2787

APARTMENT HOUSE BUYERS IN MARKET

Deals Closed for Holdings in Which Both Operators and Investors Are Interested.

EAST 95TH STREET DEAL

Elevator Houses Sold to Nilton Corporation — The Braender in Co-operative Purchase.

Apartment houses in various parts of the city passed into new ownership yesterday.

M. Crulkshank's Sons sold for the estate of William H. Langley, deceased, to the Nilton Realty Corporation, of which William D. Kilpatrick, the operator, is President, 17 and 19 East Ninety-fifth Street, two six-story elevator apartment houses on plot 70 by 100, between Fifth and Madison Avenues.

A syndicate representing sixteen families purchased from Frederick Bangerter the ten-story Braender apartment house at the south corner of Central Park West and 102d Street. Harry B. Venn, Treasurer of Brokaw Bros., and Ralph Williams, lawyer, are interested in the buying syndicate, which paid $600,000 for the property. Its present rent roll is $60,000 a year.

The Braender occupies a plot fronting 100 feet on Central Park West and 167 feet on 102d Street, and was built by Philip Braender in 1912. It is arranged in suites of seven, eight and ten rooms. Mr. Bangerter bought it last October from Max N. Natanson.

George A. Bowman sold for Mary E. T. Frazee to Ennis & Sinnott the two five-story apartment houses at 505-507 West 113th Street, between Amsterdam Avenue and Broadway, built on a plot 50 by 100. These houses were one of the first building enterprises of the late father of Paterno Bros.

Leon J. Altmayer and O. D. and H. V. Dilks sold for an estate to J. Dniven the five-story double apartment house 27 East 104th Street. The same brokers have also procured a five year mortgage on the property for $20,750.

J. L. Buttenwieser sold the five-story apartment house with stores at 54-56 Sixth Avenue, southeast corner of Washington Place, to Jacob Louis Schumann, who is now a tenant. Mr. Schumann will enlarge the tea room which he conducts on the premises.

Joseph G. Abramson purchased from an out-of-town client of Pease & Elliman 261 West Forty-seventh Street, a five-story apartment on lot 25 by 114, held at $50,000. It is located between Broadway and Eighth Avenue.

Frank Sullivan sold for the Bernarvel Estate 154 West Twentieth Street, a five-story flat on lot 17.8 by 100. The buyer is an investor. The property was held at $20,000.

$500,000 Lease to "Tappe."

Pease & Elliman have leased for the 8 West Fortieth Street Company, of which G. Plyer is President, to "Tappe" for a term of years the seven-story building at 12 West Fortieth Street. "Tappe" is now located at 4 West Fortieth Street, which property has recently been taken over by the Mirror Candy Company in conjunction with their Fifth Avenue store. The Tappe Company will use the entire building at 12 West Fortieth Street for its business, and will take possession June 1. The lease aggregates about $500,000.

MORE DWELLILNG BUYERS.

Strong Buying Movement Directed Against Private Houses.

Dwight, Archibald & Perry, Incorporated, sold for Dr. Arlanden C. Bridges 344 West Twenty-eighth Street, a three-story and basement dwelling, on a lot 21.5 by 98.9, to Ralph E. Deinenger for occupancy.

Harris, Vought & Co. sold for Frank L. Polk to Linnee Blagden the four-story and basement dwelling at 129 East Thirty-sixth Street, on a lot 20 by 74.7.

Slawson & Hobbs sold for Mrs. A. L. Wilcox 150 West Seventy-eighth Street, a four-story high-stoop dwelling, on a lot 20 by 55 by 102.2, to a client for occupancy. The property was held at $40,000.

Edward C. H. Vogler sold for Heilner & Wolf the four-story and basement dwelling 68 West Eighty-second Street, on a lot 18 by 100, to a client.

Mrs. E. L. Landon sold the dwelling 316 West Eighty-eighth Street for G. E. Fountain. The buyer will occupy.

The Brown-Wheelock Company sold for Edward H. Wales 25 East Fifty-fifth Street, a four-story private house, 26 by 73.

An investing client of James A. Dowd purchased from the Tennille estate the three-story dwelling 116 West Forty-eighth Street.

Amalia Humbel purchased from the Cruikshank Company 115 East Eighty-second Street, a three-story dwelling, on a lot 19 by 102.

The Brown-Wheelock Company, Incorporated, sold for H. J. Fisher 127 East Fortieth Street, a four-story dwelling, on lot 20 by 98.8.

James H. Cruikshank resold to Abraham Kutner 226 West 127th Street, a three-story dwelling, on a lot 16.8 by 100, valued at $11,000. Isaac Osserman was the broker.

Harris, Vought & Co. resold for a client to Mrs. William C. De Witt the three-story dwelling at 226 East Sixty-second Street, 20 by 70. The buyer will alter for her own occupancy.

W. J. Huston & Son sold for Ennis & Sinnott to a client, for occupancy, the five-story dwelling 321 West 100th Street, on a lot 20 by 100.

$150,000 Restaurant Lease.

Robert E. Simon, President of the Sidem Building Company, leased to F. L. S. Buffet Lunch (Joseph Sobel, proprietor) the entire basement of the Fulton Building at the southwest corner of Fulton and Nassau Streets, for fifteen years from May 1, 1920, at an aggregate rental of about $150,000. Mr. Sobel will make extensive improvements and will operate a restaurant on the premises. The Charles F. Noyes Company negotiated the lease.

Long Island Buyers.

The Rickert-Brown Realty Company sold to E. Harry Howard a colonial dwelling on the east side of Glenwood Avenue, between Broadway and Cutter Avenue, Westmoreland, L. I., for $15,000.

Herman Frankfort sold at Far Rockaway for Mrs. S. J. Mott to the Meadow Road Corporation her homestead containing an acre of ground on the westerly side of Healy Avenue.

Kahn Estate Auction.

The estate of the late Joseph Kahn, consisting of about fifteen tenement and store properties located in Harlem and the old Seventh Ward, will be sold at public auction Thursday in the Vesey Street Salesroom by Joseph P. Day. The properties to be sold are valued at about $300,000 and many of them have been held by the estate since 1867.

An Edgemere Development.

Meister Builders purchased from Anna A. Allmaras 110 lots on Beach Forty-second Street, Edgemere, L. I. The purchasers formerly developed fifty lots on the same street and intends to erect more bungalows on the newly acquired lots. E. C. Britton was the broker.

BIG BROOKLYN SALE.

Garfield Building Is Sold to Childs Company.

One of the largest recent sales in the Borough Hall Plaza section was closed yesterday when the Childs Company purchased from the Metropolitan Associates the Garfield Building, a seven-story office and store structure at the northwest corner of Court and Remsen Streets, Brooklyn, facing Borough Hall Plaza.

Part of the ground floor of the building is at present occupied by Childs Company. The Childs Company contemplates extensive alterations to the building, to cost in the neighborhood of $150,000.

After the alterations are completed Childs Company will occupy the entire rear arcade of the building as a self-service restaurant. The property was held at $1,000,000. The Willard S. Burrows Company and Howard C. Pyle & Co. negotiated the sale.

The Bulkley & Horton Co. sold 67 Irving Place, between Putnam and Gates Avenues, a three-story English basement brick dwelling, to Edward Wells for occupancy.

Tutino & Cerny sold for M. Hamberger to a client for investment the four-story dwelling and stores, 7,205 Third Avenue, Brooklyn.

The F. C. Sauter Agency sold the two-story dwelling, 161 Twenty-third Street, for the estate of Alexander M. White to Pasquale Fucilio for occupancy.

E. T. Newman sold the three-story dwelling 751 Carroll Street for Florence McClean to a client for occupancy.

O. E. Allard & J. J. Levey sold for Gustav Girard 455 East Sixteenth Street, between Ditmas Avenue and Dorchester Road, Flatbush, a two-story detached one-family cottage, on plot 50 by 100 to a client for occupancy.

Sigmund Wevhler sold the private dwelling 8,842 Bay Parkway, on a plot 140 by 98.6 to L. Lande.

SALES IN THE BRONX.

Operator Buys Sixteen Lots on the Grand Boulevard.

Frederick Brown bought from a client of Frederick Fox & Co. a plot of sixteen lots, comprising the entire block front on the east side of the Grand Boulevard and Concourse, between 161st and 162d Streets, and facing a small monument park.

The Stebbins Realty and Construction Company resold to George N. Reinhardt the five-story new-law apartment houses, each 50 by 100, at 263 to 269 East 194th Street, near Briggs Avenue, which it bought a short time ago from the William F. Kenny Company. The property has been held at $190,000.

The Bronx Land, Mortgage and Real Estate Company sold the property at 1,630 Taylor Avenue for Andrew A. Romano and others.

The Hudwil Corporation, Hudson P. Rose, President, bought from Mrs. C. Caggiano the two three-story brick dwellings 341 and 343 East 135th Street.

Greenpoint Sale Today.

Considerable interest centres upon the sale of 231 lots in the Greenpoint section of Brooklyn by the estate of the late Judge Henry Hilton. Joseph P. Day is the auctioneer, and the sale will be held at noon in the Brooklyn Real Estate Exchange, 189 Montague Street.

The lots are located adjacent to McCarren or Greenpoint Park, and front in Nassau, Wythe, Norman and Meserole Avenues Dobbin, Banker, Gem, North Fourteenth and North Fifteenth Streets.

Manhattan Auction Sale.

Bryan L. Kennelly will sell at auction today in the Vesey Street Salesroom, dwellings at 111, 113, 115 and 117 West 133d Street; 2,133, 2,135 ,2,141 and 2,143 Fifth Avenue; 262 West 131st Street, 22 West 121st, and also 138 West Ninety-ninth Street, a five-story tenement.

REAL ESTATE TRANSFERS

With name and address of purchaser and attorney. When attorney's name is omitted, address party of the second part.

TUESDAY, APRIL 27.

Manhattan.

AVENUE D, 137, w s, 22x93 (confirmation deed); Eleanor H. Reed to Seymour Realty Co, 25 Broad St, q c, April 9; attorney, T. G.....$1
BROOME ST, n s, 50 ft w of Suffolk St, 25x58; Chas. Weiser to Indiana Wharf Brewing Co., 60 Hamilton Av, Brooklyn, April 22; attorneys, Lind & P., 46 Cedar St.$21,000
CENTRAL PARK WEST, 442, w s, 27x100; Elliott Nesgit & Frank F. Lungbard, 12 Amsterdam Av, mtg $22,000, April 24; attorneys, Elliott & R., 277 Broadway....$100
FRONT ST, 220, w s, 25x72.10; Thomas Newbold et al to Charles A. Borbein, 2,039 Broadway, mtg $17,000, March 30; attorney, Percy Jackson, 43 Cedar St.....$100
FULTON ST, 92, s s, 25.10x79.10x29x79.10; Jessie S. Phillips as Supt. of Banks of State of New York, to Alcalde Realty Co, 52 Wall St, April 16; attorney, T. G.....$41,100
SAME PROPERTY; Marshall S. Hagar, trustee in bankruptcy of James J. Boland & Co. to same, April 19; attorney, T. G.....$3,500
SAME PROPERTY; Alcalde Realty Co. to Sallie N. Ruperti, 140 East 71st St, mtg $40,000, April 23; attorney, T. G.....$100
GREENE ST, 96, e s, 25x100; Daniel F. Farrell to Isaac Freilich, 271 West 141st St, mtg $20,000, April 22; attorneys, H. I. & L. Cohen, 220 Broadway.....$100
Same property; Louis H. & Mary C. Schultz et al to Daniel F. Farrell, 11 West 102d St, March 3; attorneys, same.....$100
HUDSON ST, 420, n e corner of St. Luke's Pl, 23x85.6; Frank M. Tichenor and another, adm, to Geo. Ramsey, 500 Ocean Av, Brooklyn, and M. McMaster Mills, 33 West 57th St, adms, April 19; attorneys, N. Y. T. & M. Co.....$1
SAME PROPERTY; Geo. Ramsey and another, ex and adm, to Dayton Price & Co., Ltd., 405 Lexington Av, April 20; attorneys, N. Y. T. & M. Co.....$18,500
MADISON AV, 1,962, w s, 80 ft n of 126th St, 19.11x85; Jas. T. Horn to Edw. W. Turner, on the premises, mtg $16,000; attorney, Geo. W. Ellis, 149 Broadway....$100
MORTON ST, 50, s s, 15.2x100; Annie T. McDonnell to Kate Berry, 320 West 14th St, mtg $6,000, April 15; attorney, T. G..$1
NORTH MOORE ST, 19, n s, 21.7x75; Markham Realty Corpn. to Dick-David Co., 115 Exchange Place, Jersey City, N. J., mtg $9,000, April 19.....$1
NORTH-MOORE ST, 21, n s, 21.7x75; Minna Aronson to same, mtg $18,000, April 19; attorneys Taylor, L. B. & N., 80 Pine St..$100
PRINCE ST, 143-45, n e cor West Broadway, 40x71.3; Manport Realty Corpn to Abr. H. Steinberg, 60 Bay 23d St, Brooklyn, mtg $77,000, April 26; attorney, Chas. J. Sternberg, 63 Park Row.....$100
RIVERSIDE DRIVE, n e s, 842.2 ft n w of 158th St, 102.10x128.2x irreg; West 186th St. Realty Co., Inc., to West 136th St. Realty Co., Inc., 309 Broadway, N. Y, $212,250, April 26; attorney, J. Freidman, 545 West 111th St.....$100
WASHINGTON TERRACE, 4, w s, 53.3 ft n 186th St, 17.5x62.6; Frank Bell to Nettie P. Schwerin, 629 Sanford Av, Flushing, L. I., Dec. 20, 1916; attorney, L. T. & T. Co.$1
SAME PROPERTY; Nettie P. Schwerin to Minnie and Julius Heidelberger, 500 West 178th St, mtg $8,500, April 26; attorney, same.....$100
WOOSTER ST, e s, 140 ft s of 3d St, strip 1x90; Wm. H. Sage and ano, trus of will of Geo. Van Ronalde, to Vito Marchese, 100 Park St, April 24; attorney, Frank Parcarello, 160 Broadway.....$50
1ST AV, e s, 100 ft n of 116th St, 20x94; Cavalier Realty Co. to Vincenzo and Anna Palazzo, 419 East 117th St, mtg $6,500; address, Vincent Auleta, 309 East 116th St.....$100
3D AV, 1,422, w s, 54.4 ft s of 21st St, 25x100; Theo. H. Ward, referee, to Sylvester Broder, 150 East 86th St, April 26; attorney, L. T. & T. Co.....$83,750
47TH ST, n s, 177 ft w of Macdougal St, 22.6x100; James Lissner and another to Giacomo Manganaro, 93 West 3d St, and Giacinto Manganaro, 93 West 3d St, mtg $23,000, April 23; attorney, L. T.....$100
127TH ST, 153 East, s s, 25x100.5; Jeannette Blatt et al heirs of Nathaniel T. Nathan, 549 McDonough St., Bklyn, b. and s. c. a. p., mtg $5,000, March 31; attorney, N. Y. T. & M. Co.....$100
13TH ST, 633 East, s s, 25x103.3; Mary Nathan to Ehil Tannenbaum, 55 2d St., mtg $8,000, April 1; attorney, N. Y. T. & M. Co.....$100
15TH ST, 52 West, s s, 22x100.3; J. M. Etzel Co., Inc., to Pineoleum Co., 408 West 15th St, quit claim, April 22; attorney, T. G...$1
16TH ST, 232 East, s s, 19.3x103.8; Mary B. Alexander, exr, to Sarah Ann Hall, 33 East 17th St, April 20; attorneys, Gould & Wilkie, 2 Wall St.....$100
20TH ST, 45 East, s w s, 22x92; Economy Bldg. & Realty Co. to Courtland St. Young, 1,490 Broadway, mtg $60,000, April 23; attorney, U. S. Title Guar. Co., 22 Court St, Brooklyn.....$100
22D ST, e s, 200 ft w of 4th Av, 25.3x98.9 (confirmation deed); Chas. Lanier, exr., to Arrow Holding Corp., 217 Broadway, mtg $56,000, April 22; attorney, T. G.....$71,000
22D ST, 28 East, s s, 20.3x98.9; Arrow Holding Corp. to First Workers Center, Inc., 23 East 22d St, mtg $56,000, April 23; attorney, T. G.....$100
22D ST, 310 West, s s, 20x98.9; Mary J. Irwin to Maria A. Simpson, 302 West 88th St, mtg $14,500, April 27; attorneys, Middlebrook & B., 40 Cedar St.....$100
34TH ST, 111, n s, 21x98.9; Mary F. Peck to Rennlere Process, Inc., 37 West 34th St, mtg $33,000, April 26; attorney, Charles Taussig, 220 Broadway.....$100
48TH ST, n s, 755.6 ft w of 5th Av, 21.6x100.5; Ella Rosenberg, ref, to 61 West 48th St. Corp., 15 West 49th St, April 25; receiver; attorneys, Lo and D. N. Zemke, 120 Broadway.....$13,100
48TH ST, 169 West, n s, 16.8x50.4; Carol B. Ransom to Rurus S. Cole, Premium Point Park, New Rochelle, N. Y., mtg $18,000, April 26; attorney, T. G. & T. Co.....$100
48TH ST, s s, 275 ft e of 10th Av, 25x100.5; Ella D. Clarey to Howard, Ina., 488 West 48th St., April 19; attorney, Henry Fress prich, 38 Park Row.....$1
57TH ST, 419 East, n s, 16.8x100.4; Wm. H. Dieffenbach to Yorkville Catholic Club Realty Co., 419 East 57th St, mtg $6,500, April 23; attorney, T. G.....$13,000
57TH ST, n s, 100.5 ft e of 1st Av, 16.5x100.4; Bertha Richter to Philip J. McCook, 571 Park Av, mtg $9,000, March 15; attorney, L. T. & T. Co.....$100
72D ST, 322 East, s s, 16.8x102.2; Anna T. Droege to Joseph Stebler, 322 East 72d St, mtg $8,000, April 24; attorney, Joseph Stebler, 322 East 72d St.....$100
73D ST, n s, 154.6 ft e of Amsterdam Av, 18.7x102.2; J. M. Etzel Co., Inc., to Pineoleum Co., 408 West 13th St, quit claim, April 22; attorney, T. G.....$1
82D ST, 62 West, s s, 62x19.6x irregular; Lawrance DeVries and wife to Eldi Holding Corpn., 62 West 82d St, mtg $14,000, April 26; attorney, T. G. & T. Co.....$100
84TH ST, n s, 225 ft w of Amsterdam Av, 71.5x102.2; quit right, title and interest to strip on w s Borden Farm Products Co., Inc., to Jos. S. Ward, 596 West 152d St., April 23; attorney, N. Y. T. & M. Co.....$10
87TH ST, 58 West, s s, 20x100.8; Estela de Lima to Clara D. Machain, 32 East 68th St., mtg $14,000, April 28; attorney, T. G. & T. Co.....$100
92D ST, 57 East, n s, 17.6x100.8; Katharine Van B. Speyers to Garrard Glenn, 170 West 73d St, mtg $16,000, April 24; attorney, T. G.....$1
92D ST, 53 East, n s, 17x100.8; Adele V. Allen to Jean Roiston Peacock of Purchase, N. Y., mtgs $25,000, April 26; attorney, T. G. & T. Co.....$100
104TH ST, 245 East, n s, 16.8x100.11; Herman Grossman and ano to Benjamin Heitner, 131 East 105d St, mtg $6,000, April 14; attorney, T. G.....$100
111TH ST, 12 East, s s, 16x100.11; Nathan J. and Sara Konnoson to Hyman E. Konnoson, 163 East 4th St., mtg $14,500, April 26.....$1
113TH ST, 224 and 226 West, s s, 50x100.11; Bernessdee Realty Co., Inc., to Greenlieb Corp., 2 Rector St, mtg $60,500, April 26; attorney, L. T.....$100
115TH ST, 4 East, s s, 20x100; Public Sq. Realty Co. to Abr. Tenenbaum, 102 East 111th St, mtgs $15,000, April 1; attorney, Abr. Lefchetz, 141 Broadway.....$100
117TH ST, 110 East, s s, 15.10x64.11; Henrietta M. Wilshusen to Dora Waibel, on the premises, April 26.....$1
118TH ST, 448 East, s s, 17x75.7; Jno. & Mary Juhasz, 500 East 118th St., mtg $4,500, April 24; attorney, Chas. Novella, 320 Broadway.....$100
124TH ST, 534 West, s s, 50x100.11; Arthur M. Silber to Foard Holding Co., Inc., 190 Market St, Newark, N. J., mtg $12,500, April 24; attorney, Ralph Stout, 217 Broadway.....$100
SAME PROPERTY; Foard Holding Co., Inc., to Morris Van Beuren Realty Co., Inc., 1,553 Minford Place, Bronx, mtg $59,000, April 24; attorney, James Frank, 151 West 42d St.....$100
128TH ST, 2 West, s s, 17.6x99.11; Helene Baum et al to Harry Whelan, 155 West 103d St., mtg $10,000, April 24; attorney, N. Y. T. & M. Co.....$100
135TH ST, 247 West, s s, 20x99.11; Equitable Life Assur. Society of U. S. to Dora and David Robinson, 259 West 138th St, April 22.....$1
141ST ST, 553 West, n s, 24.11x100; Levarcha Calhoun to Saml. Ritter, 542 West 111th St, mtg $13,000, April 26; attorney, L. T. & T. Co.....$1
147TH ST, n s, 193.9 ft e 10th Av, 18.9x98.11; Max & Rosa Mayer to Jacob Lentels, 840 West 146th St, and Hannah Kean, 522 West 148th St, mtg $10,500; address H. Lentels, 35 Park Row.....$100
159TH ST, n s, 265 ft e of Broadway; Charles W. Dyer to John J. Quinn, 954 East 173d St, mtg $2,500, April 24; attorney, J. J. Quinn, 537 West 159th St...$100

Bronx.

ANTHONY AV, 1,963, w s, 22.5x36.8x18.10x63.6; Isaac Rich to Max Ritter, 2,107 Davidson Av, mtg $3,000, April 20; attorney, Lawyers T. & T. Co., 160 Broadway; o. c. and..$100
ARTHUR AV, e s, 41.8 ft s of 161st St, 20.3x81; Susan Williams to William Burns, 2,126 Arthur Av, mtg $1,500, April 24; attorney, Title Guarantee and Trust Co., 176 Broadway; o. c. and.....$100
BOSTON RD, 1,424, s e c, 80x100; Louis Drenckhahn, jr, to Bamco Realty Co., 27 Liberty St, April 17; attorney, H. Goldstein, 37 Liberty St.....$1
SAME PROPERTY; Chas. Drenckhahn and another to Bamco Realty Co., 27 Liberty St, mtg $9,250, April 28; attorney, H. Goldstein, 37 Liberty St.....$4,250
BOSTON AV., s e s, 150 ft s of Paget St, 25x97.4x25x97.6; Matthew J. Danahy to David Berch, 765 Trinity Av, mtg $7,000, April 24; attorney, D. Berch, 765 Trinity Av c. c. and.....$100
BRIGGS AV, s w s, corner of 201st St, 115.4x106.4x100x106.11; McNulty & L. Landes, Inc., to M. & L. Realty Holding Co, 1,932 Arthur Av, April 24; attorneys, McNulty & L., 1,932 Arthur Av, o. c. and.....$100
BRUCK AV, 1,514, e s, 25x102.11. Due to Celia Frank and another, 92 St. Nicholas Av, mtg $11,000, April 19; attorney, Title Guarantee and Trust Co., 176 Broadway..$1
COLLEGE AV, w s, 150 ft s of 165th St, 25x92; Jos. Colletta, 1,772 Ft. Washington Av, 22x92.6; Addie D. Seligman and another to Samuel Moskowitz, 1,472 Bryant Av, April 22; attorney, Lawyers T. & T. Co., 160 Broadway.....$24,000
CRESTON AV, n w corner of Tremont Av, 50.2x100x48.6x100; 1754 St. Realty Co. to C. A. M. Realty Corp., 116 Nassau St, mtgs $90,000, April 23; attorney, N. Y. T. & M. Co., 135 Broadway; o. c. and.....$100
FILLMORE ST, e s, 48.8 ft s of Commonwealth Av, 25x100; Frederick Eisen to Frederick Formanek, 450 Devoe Av, mtg $3,250, April 24; attorney, Wm. Peters & Co., 1,044 Tremont Av; o. c. and.....$100
FILLMORE ST, 1,728, e s, 25x100; Frederick Eisen to Catherine Fitzpatrick, 1,734 White Plains Av, mtg $8,250, April 20; attorney Title Guar. & T. Co., 176 Broadway; o. c. and.....$100
GRAND AV, w s, 503.9 ft s of Burnside Av, 25.1x112.2x25x109.1; Mattnias Hass to Fannie Hass, 1,969 Grand Av, mtg $4,750, Dec. 1, 1919; attorney, Fannie Hass, 1,969 Grand Av.....$3,000
HOE AV, w s, 67.3 ft s Home St, 30x65x30x98.5; Henry S. Brill to Samuel Tunick, 141 Norfolk St, April 24; attorney, M. Seinfeld, 299 Broadway; o. c. and.....$100
KATONAH AV, e s, 48 ft s of 226th St, 27x85; Elizabeth K. Gutbub to Frederick P. Chadwick and wife, 4,252 Katonah Av, April 23; attorney, N. Y. T. & M. Co., 135 Broadway; o. c. and.....$100
KIRKSIDE AV, e s, 94.9 ft n of Wellesley St, 50x100.4; Elizabeth C. Elliott to John D. Oelmsen, 407 East 134th St, April 19; attorney, Title Guar & T. Co., 176 Broadway; o. c. and.....$100
LOWERRE PLACE, 40, w s, 19x80; Alexander Thorn to Paul Zitselsberger and ano, 1,756 2d Av, April 17; attorney, Lawyers T. & T. Co., 160 Broadway.....$7,000
NELSON AV, 1,078, e s, 15.10x92.8x15.10x92.3; William J. Walter to Mattie G. Gilbert, 2634 Grand Av, Jamaica, L. I., April 16; attorney, N. Y. T. & M. Co., 135 Broadway.....$1
OGDEN AV, w s, 225 ft s of 162d St, 80x80; Henry G. Van B. Lauten to Geoffrey M. Smith, 60 West 162d St, mtg $6,500, April 26; attorney, Lawyers Title and Trust Co., 160 Broadway.....$1
PARK AV, 4,294, e s, 40x116; McNulty & Landes, Inc., to M. & L. Realty Holding Co., 1,932 Arthur Av, April 24; attorneys, McNulty & L., 1,932 Arthur Av, o. c. and.....$100
PROSPECT AV, 1,985, w s, 22x100; Margaret Glasser to Julia Haber, 243 East 59th St, April 5; attorney, Lawyers T. & T. Co., 160 Broadway.....$1
ROCHELLE ST, n s, at land of Gearon, 39.6x150; Rochelle Horton to Redway P. Smith and wife, 30 St. Nicholas Av, mtg $3,000, April 26; attorney, R. P. Smith, 30 St. Nicholas Av; o. c. and.....$100
RYER AV, e s, 332.3 ft n Burnside Av, 25x98.11x25x98.2; Charles Emanuel to St. Louis Haupt, 217 East 176th St, mtg $5,000, April 26; attorney, Otto Greenberger, 368 Broome St; o. c. and.....$100
SACKETT PL, n e corner of Bear Swamp Road, 74.3x94x181.8x irreg; Amalia Boldi to Alfred D. Volpe, 355 East 122d St, April 22; attorney, N. Peiora, 33 Park Row.....$1,300
SOUTHERN BOULEVARD, 343, n s, 20x100; Louis Bieber to Edward W. Drucker, 1,857 Lone Av, mtg $7,000, April 12; attorney, E. W. Drucker, Times Building; o. c. and.....$100
TIFFANY AV, 1,310, e s, 15.8x80; John C. Whitney to David Ewen, 453 Mace St, 10th St, mtg $3,100, April 2, attorney, Title Guarantee and Trust Co., 176 Broadway; o. c. and.....$100
UNION AV, 674, e s, 21x90; Rebecca Herbst and ano to Gussie Greenberg, 354 West 89th St, Brooklyn, mtg $6,000, April 26; attorney, S. I. Segall, 35 Nassau St; o. c. and.....$100
WEBSTER AV, 1,989, e s, 16.5x84.5x16.7x86.11; Hudwil Corp. to Elben D. O'Connell, 271 West 150th St, mtg $8,000, April 26; attorney, D. O'Connell, 7 West 15th St..$1
WHITLOCK AV, 969, s w corner, 50x100; Tillie Ehrlich to Leah Kaufman, 1,414 Bryant Av, mtg $54,000, Nov. 6, 1919; attorney, Lawyers T. & T. Co., 160 Broadway; o. c. and.....$100
SAME PROPERTY; Walley Contracting Co. to H. & P. Building Corp., 1,029 Hall Place, mtg $55,500, March 15; attorney, Lawyers T. & T. Co., 160 Broadway; o. c. and..$100
WHITLOCK AV, n w s, 445.11 ft e of 144th St, n e 171.5x, s e 82x, s w 44.7x s w 5 s e 94.8x e 130.6; Rosetta Jonson to Walter C. Gregory, 22 South 1st Av, Mount Vernon, April 22; attorney, Lawyers T. & T. Co., 160 Broadway.....$100
135TH ST, s s, 125 ft w of Alexander Av, 25x100; Alexander Shewman to Annie Kresch, Bayonne, N. J., mtg $18,500, April 23; attorney, Jacob Stern, 475 Broadway; o. c. and.....$100
138TH ST, 526, s s, 50x100; Catherine L. Wynne to Florence Holding Corp., 156 Broadway, mtg $37,000, April 26; attorney, Florence Holding Corp., 156 Broadway...$1
139TH ST, n s, 481.6 ft e of Alexander Av, 25x100; Julius Kusche and another to Rudolph Haas, 546 West 129th St, April 12; attorney, P. F. Linden, 60 Pine St.....$1
139TH ST, n s, 481.6 ft e of Alexander Av, 25x100; Wm. Kusche to Rudolph Haas, 546 West 129th St, April 12; attorney, P. F. Linden, 60 Pine St.....$1
172D ST, n e c, at n w s West Farms Road, 96.10x36.11x116.1x63.8; Kathryn L. Johnson to Ferdinand Criscuolo and wife, 2,119 Hinckrecht Av, mtg $1,000, April 27; attorney, Title Guar & T. Co., 176 Broadway; o. c. and.....$100
214TH ST, 724, e s, 25x100; Philip Kaasoff to Vincenzo Botta and wife, 725 East 214th St, mtg $6,000, April 26; attorney, Title Guar. & T. Co., 176 Broadway.....$1
216TH ST, 927, n s, 25x100.4; Raffaela Botta to Philip Kaasoff, 3,759 Willett Av, mtg $6,100, April 24; attorney, Geo. B. 3d Railroad Av.; phone 1226 Freeport, L. I.
Laxa, 3,640 White Plains Av.....$1
238TH ST, e s, 340 ft e of Kepler Av, 20x100; John C. Hill to Herman Hellwege and wife, 4,341 Martha Av, April 24; attorney, H. Hellwege, 434 Martha Av, o. c. and...$100
240TH ST, s s, 525 ft e Martha Av, 50x100; Arthur Binnenmeyer to Carrie E. Hammond and ano, 2,788 Marion Av, April 24; attorney, Carrie E. Hammond, 2,788 Marion Av; o. c. and.....$100
FILLMORE ST, e s, 98.8 ft s of Commonwealth Av, 25x100; Frederick Eisen to Frederick Formanek, 450 Devoe Av, mtg $3,250, April 24; attorney, Wm. Peters & Co., 1,044 Tremont Av; o. c. and.....$100
FILLMORE ST, 1,728, e s, 25x100; Frederick Eisen to Catherine Fitzpatrick, 1,734 White Plains Av, mtg $8,250, April 20; attorney Title

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Best renting proposition Downtown, below Chambers, West of Broadway; 5 stories and basement on a plot 57x80—4,500 square feet to a floor. Long Lease to responsible party; less than $1.00 sq. ft.
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Three story store and loft building. Possession May 1st and July 1st.
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149 Duane Street, corner West Broadway, store and 4 lofts to let; will divide to suit tenant. Apply
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2750 Feet Each
Finished with Light—Upper Floor Skylighted
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ALL WITHIN 600 FEET
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ABS Business Property

BUSINESS BUILDINGS FEATURE IN DEMAND

Merchants Continue to Acquire Downtown Commercial Properties for Occupancy.

A MADISON AVENUE DEAL

Silk Manufacturer Buys Parcel at Thirty-seventh Street Corner Opposite Morgan House.

Business buildings in both the midtown and downtown sections figured prominently in the real estate market yesterday. A number of the properties will be occupied by the purchasers, indicating that there is little decline in interest in the "own your home" movement affecting properties.

The former Stokes house at 230 Madison Avenue, southwest corner of Thirty-seventh Street, was sold by Ellen M. O'Kane to J. A. Migel, Inc., silk manufacturer, located at 424 Fourth Avenue. The house, which is four stories, on plot 27 by 95, was sold subject to a mortgage of $180,000. It is opposite the home of J. P. Morgan. This is the third sale of the realty in six months, the present seller having purchased it last December from Frederick Brown.

The Aimone Manufacturing Company purchased the vacant plot, 47 by 98.9, at 425 to 429 East Twenty-second Street, adjoining its furniture factory at 431, through to 430 East Twenty-third Street. The buying company will improve the newly acquired site with Italian studios and gardens, where famous antiques will be reproduced. The Aimone Galleries, now located at 237 Madison Avenue, are to be moved next Fall to 42 and 44 East Forty-ninth Street, which property the company purchased last January and plans to reimprove.

Charles Wynne and Louis H. Low purchased from the Normar Real Estate Corporation 39 East Twentieth Street, between Broadway and Fourth Avenue, an eleven story store and loft building on lot 25 by 100, now leased for $28,000 a year. This property was held at $170,000. H. Weinstock negotiated the transaction.

Wm. A. White & Sons sold for Calevas Brothers, 37 and 39 Front Street, southeast corner of Coenties Slip, two four-story buildings on a plot 45.5 by 30.2. The new owner is the Mercer Rubber Company of New York, which will occupy.

J. William Mengel sold the six-story store and loft building at 56 Thomas Street, to E. H. Wehrle, Inc., wholesale stationer of 121 Duane Street, who will use it for office and storage purposes. Abraham H. Levy and J. Windman were the brokers in the transaction.

Charles F. Noyes Company sold for William G. Morrisey, Jr., to Benedetto Gaccione, 26 Vandewater Street, a three-story loft building on lot 17 by 35.

Daniel B. Freedman bought from the estate of E. A. Comstock 256 West Fifty-fifth Street, a six-story elevator loft building, between Broadway and Eighth Avenue, on a lot 25 by 100. The property was held at $100,000. Harold L. Lwis was the broker in the transaction.

Charles G. Keller has re-sold for J. Scheman the building 458 Sixth Avenue to a client who will occupy on expiration of present lease.

James A. Dowd has sold for the estate of Michael Bergman the four-story building 914 Sixth Avenue.

The Fur Workers' Centre, now at 22 East Twenty-second Street, has purchased the property at that location, a five-story building on a plot 26.8 by 98.9, from the Arrow Holding Corporation. Title passed yesterday subject to a mortgage of $50,000.

Frank Sullivan sold for the estate of Louis E. Monnet of England, the three-story loft building at 149 Mercer Street, on a lot 25 by 100, to a client for investment. The property was held at $22,000.

THE BUILDING DEPARTMENT.

NEW BUILDINGS.

Manhattan.

34th St., 249 West, for a six-story bank and offices, 22.10x95.9; I. Herz, 224 West 34th St, owner; H. R. Mainzer, 105 West 40th St, architect; $75,000.

43d St, 515 to 519 West, for a three-story stable, 75x100.5; A. D. Russell, Jr., 20 Exchange Place, owner; L. S. Holden, 103 Park Av, architect; $90,000.

Bronx.

Jennings St, n s, 162.21 ft w of Bristow St, one-story brick garage, 31x90; Seibert Sales Co., Inc., owners; William Haynes, 801 Jennings St, President; Carl J. Itzel, 1,365 Prospect Av, architect; $5,000.

Oakley Av, e s, 216.20 ft n of Fish Av, three-story hollow tile dwelling, 21x38; Carmelia Fondecchio, 1,418 Oakley Av, owner; Joseph Zlccardi, 3,360 Cruger Av, architect; $7,000.

Tibbett Av, n e corner of 244th St, two-story and attic frame dwelling, 64.2x34.8; John C. Updegrove, 90 Morris St., Yonkers, owner; D. J. Baum, Riverdale, architect; $20,000.

ALTERATIONS.

Items under $5,000 omitted.

Manhattan.

Chatham Square, 22, to a four-story store and cellar; J. Abrams and M. Pell, 106 East Broadway, owners; S. Cohen, 32 Union Square, architect; cost $4,000.

Fulton St, 93, to five-story offices; S. H. Ruperti, 140 East 71st St, owner; D. S. Long, 110 West 34th St, architect; cost $50,000.

Park Av, 43, to a four-story dwelling; S. L. Fuller and C. L. Tiffany, 14 Wall St, owner; Delano & Aldrich, 126 East 38th St, architect; cost $40,000.

3d St, 48 East, to a three-story tenement dwelling and store; R. Harold, premises, owner; O. Reisamann, 147 4th Av, architect; cost $3,000.

9th Av, 484, to a five-story tenement and store; A. J. Haverman, 97 West 38th St, owner; B. E. Swarzburg, 103 Park Av, architect; cost $3,000.

25th St, 516 to 524 West, to a five-story lofts and offices; E. Pickinger, Yonkers, N. Y., owner; Sloan Structures Co., 214 West 34th St, architect; cost $8,000.

34th St, 130 and 132 West, to five-story stores, offices and cellar; S. W. Peck, 1,140 Broadway; owner, R. T. Lyons, 52 Vanderbilt Av, architect; cost $75,000.

44th St, 146 West, to a four-story apartment; J. A. Campbell, 50 West 67th St, owner; E. J. Moeller, 103 Park Av, architect; cost $18,000.

49th St, 230 East, to a four-story dwelling; M. B. Chaplin, premises, owner; E. C. Dean, 2 West 47th St, architect; cost $8,000.

53d St, 548 West, to a five-story tenement; Miremon Realty Co., Inc., 11 John St, owner; C. B. Meyers, Union Square West, architect; cost $6,000.

91st St, 101 East, to a four-story tenement; Estate A. P. Stokes, 100 William St, owner; A. J. Thomas, 137 West 45th St, architect; cost $8,000.

90th St, 58 to 66 East, to five-story tenements; Interstate Land Holding Co., Boston, Mass., owner; L. H. Rabbage, 1,528 Broadway, architect; cost $30,000.

Bronx.

Bussing Av, 1,726, two-story frame dwelling, 16.6x40.6; Fannie Miller, 122 East 111th St, owner; A. J. Simberg, 1,541 Vyse Av, architect; cost $3,000.

BUYING IN WESTCHESTER.

Estate on Orienta Point Sold to Louis M. Hart.

Fish & Marvinu sold Juniamere House, the estate of General and Mrs. Oliver H. Bridgman, at Orients Point, Mamaroneck, to Louis M. Hart of New York City. The property was held at $50,000. The same firm of brokers also sold for Mrs. Ida S. Bruch her residence and one-half acre of ground at Larchmont Manor to Max B. Buchspies of Mamaroneck. The property was held at $35,000.

The Robert E. Farley Organization sold for the Quaker Ridge Improvement Company eleven lots in the Quaker Ridge section of New Rochelle, N. Y., to John D. Walsh of Harrison, N. Y.

J. Clarence Davies sold in conjunction with the Hudson Realty Company the frame and shingle residence on a plot 100 by 264 at 27 Hamilton Avenue, Rochelle Heights, New Rochelle, for Mrs. L. H. Ensinger to Julius Guttag of New York City.

Chauncey B. Griffen & Co. sold for the Mount Vernon Homes, Inc., Edward H. Hufnagel, President, their house on Highbrook Road, Pelham Manor, to Berthold M. Nussbaum, Vice President of the Business Training Corporation, New York City.

Sixth Avenue Lease.

James A. Dowd leased 158 to 168 Sixth Avenue covering the northerly half of block on the avenue between Eleventh and Twelfth Streets, for a client, to Ulster Court Corporation.

RESULTS AT AUCTION.

AT 14 VESEY STREET.

By Henry Brady.

Stanton St, 253, s s, 25 ft w of Sheriff St, 60x22x15x1½x25, five-story tenement; New York Life Ins. and Trust Co., trustee, against Louis Berger et al; Emmet, Marvin & Roosevelt, attorneys; Thomas C. McDonald, referee; due on judgment, $21,712.53; taxes, &c., $1,050. Sold to the plaintiff for $19,000.

3d Av, 748-54, s w corner of 47th St, 100.5x94.6, four and five story tenements; voluntary sale. Sold to Nicholas and Anna H. Betjeman and Meta M. Koenig for $79,000.

57th St, 431 East, n s, 281 ft e of 1st Av, 20x100.5, two-story dwelling; voluntary sale. Sold to Alice M. Cox for $18,000.

12th St, 50 West, s s, 100 ft e of 6th Av, 19.9x103.8, three-story dwelling; voluntary sale. Sold to Austin Finnegan for $22,500.

1st Av, 1,064, s e corner of 58th St, 24x75, four-story tenement; voluntary sale; also 3d Av, 548, n e corner of 58th St, 24.9x100, three-story tenement; voluntary sale; also 3d Av, 776, n w corner of 48th St, 25.11x76, five-story tenement; voluntary sale. Sold to Nicholas and Anna H. Betjeman and Meta M. Koenig for $87,100.

1st Av, 1,066-74, n e corner of 58th St, 100.5x70, five four-story tenements; voluntary sale. Sold to M. C. Griffen for $46,600.

By Joseph P. Day.

114th St, 213 East, n s, 210 ft e of 3d Av, 25x100.11, five-story tenement; Mary Mosback against Meta Biehm et al; Steiner & Petersen, attorneys; John W. Clancy, referee; due on judgment, $18,081.62; taxes, &c., $521.99.

By Herbert A. Sherman.

Rivington St, 194, n s, 26 ft w of Ridge St, 24.11x69.11, five-story tenement; Philip Pretzfield against Solomon H. Schlanger et al; Wolf & Kohn, attorneys; M. Michael Finkelstein, referee; due on judgment, $24,059.72; taxes, &c., $460. Sold to the Crescent Star Realty Company for $25,250.

AT 3,208 THIRD AVENUE.

By Joseph P. Day.

Eastburn Av, e s, 263.3 ft n of 174th St, 25x95, vacant; Annie L. Demorest against Frank J. Clark et al; Charles H. Schwartzman, attorney; Percival E. Jackson, referee; due on judgment, $812.41; taxes, &c., $283.96. Adjourned to April 28.

By James J. Donovan.

Matilda Av, 4,554-9, w s, 100 ft s of 210th, 50x100; Harris L. Varlan against Noble H. Briggs et al; Frank A. Bennett, attorney; Morris Frank, referee; due on judgment, $3,134.53; taxes, &c., $30. Sold to John Cleary, Jr., for $4,000.

RECORDED MORTGAGES

RECORDED MORTGAGES.

With name and address of lender and lender's attorney. Interest is at 5 per cent. unless otherwise specified.

Manhattan.

ELM ST, 28, w s, 75.1 ft s of Pearl St, 25.4x69.3, April 19; Bernard Droge to Joseph Ott, 301 East 75th St, due July 1, 1922, 6 p. c., prior mtg $25,000; attorneys, Israel & Israel, 51 Chambers St. $15,000

FRONT ST, 220, w s, 25x72.10, p. m., March 30; Charles A. Borbein to Thomas Newbold, Hyde Park, N. Y., et al., 5 years, 5½ p. c.; attorney, L. T. & T. Co. $17,000

FULTON ST, 92, s s, 25.10x79.10x29x79.10, April 23; Sallie N. Rupperti to Alcaide Realty Corporation, 52 Wall St, 3 years, interest as bond, prior mtg $40,000; attorney, Thomas J. Meehan, 52 Wall St. $26,000

GREENE ST, 96, e s, 25x100; Daniel F. Farrell, 11 West 102d St, to Louis H. Schultz et al, 25 Madison Av, due April 20, 1921, 5½ p. c.; attorney, Ed. Mercello, 32 Broadway $20,000

MADISON AV, 1987, w s, 80 ft s. of 126th St, 19.11x85 prior mtg. April 26. Edw. W. Turner to Jay T. Horn, 13 East 53d St, due and int. as bond; attorney L. T. & T. Co. $16,000

MORTON ST, 50, s s, 273.2 ft e of Hudson St, 18.2x100, April 15; Kate Berry to Annie T. McDonnell, 70 Clark Av, Far Rockaway, Borough of Queens, 1 year, 6 p. c., prior mtg $6,000; address W. E. McDonnell, 132 Nassau St. $2,250

NORTH MOORE ST, 15, n s, 21.7x75, April 20; Dicks, David Co. to Marpham Realty Corp., 31 Nassau St, installments, 6 p. c.; attorney, S. S. Terry, 46 Ader St., prior mtg $12,500

SAME PROPERTY, p. m., April 19; same to Mutual Life Insurance Co. of New York, due and interest as per bond, prior mtg $9,000; attorney, T. G. & T. Co. $8,500

NORTH MOORE ST, 21, n s, m., April 19; same to Minna Aronson, 315 West 115th St, due April 22, 1925, 6 p. c.; attorney, J. J. Aronson, 55 Liberty St. $18,000

THIRD AV, 1,423, w s, 54.4ft s of 81st St, 25x100, prior mtg, April 26; Sylvester Broder to Louis Wollins, 206 West 162d St, 3 years, 6 p. c., prior mtg $23,000; attorneys, Chedsey & R., 220 Broadway $5,000

47th St, s s, 417 ft w of Macdougal St, 25.5x100, p. m., April 26; Giacomo Menganaso and ano to Emile Max, 216 West 100th St., due May 1, 1925, 6 p. c., prior mtg. $28,000; attorney, L. T. & T. Co. $1,000

117th St, 633 East, s s, 22x102.3, April 1; Ell Tannenbaum to Mary Nathan, 542 McDonough St, Brooklyn, due Oct. 1, 1922, 6 p. c., prior mtg $6,500; attorney, M. Y. & M. Co. $2,100

161st St, 212 East, s s, 19.5x103.8, April 26; Martha B. Schirmer to Mary B. Alexander, 123 Clinton Av, New Brighton, S. I., due May 1, 1925, 5½ p. c.; attorney, T. G. & T. Co. $14,000

48th St, 61 West, n s, 21.6x100.5, leasehold, p. m., April 22; 61 West 49th Street Corporation to the Trustees of Columbia University, 63 Wall St, installments, 6 p. c. $7,500

48th St, 160 West, n s, 16.8x80.6, p. m., April 22; Rufus S. Cole to Carol H. Rand, Hartford, Conn., due April 28, 1925, 6 p. c., prior mtg $12,000; attorney, T. G. & T. Co. $3,000

80th St, n s, 106.5 ft e of 1st Av, 16.8x100.4, p. m., April 26; F. J. McCook to Chas. Richter, 2,154 Decatur Av, Bronx, installments, 5½ p. c.; attorney, Lawyers Title and Trust Co. $6,000

96th St, 230-50 East, s s, 25.4x100.5, Ap. 26; Service Realty Co. to Horatio O. Cossens, 37 East 28th St; attorney Wilson M. Powell, 7 Wall St, due Dec. 1, 1924, 5½ p. c. $21,500

72d St, s s, 200 ft e of 2d Av, 16.8x102.2, p. m., April 24; Jos. Stiebler to Anna L. Drosen, 226 East 66th St, 4 years, prior mtg $24,000 ..... $2,000

72d St, n s, 170.4 ft w of 3d Av, 34.6x102.9; Lenar Av, 190, e s, 72.8 ft s of 120th St, 18x25, June 16; Thomas J. and Emma D. Twomey to James L. Holland, 235 West 72d St, April 26; interest as per bond; M. Nussbaum, 51 Chambers St. $10,000

84th St, n s, 225 ft w of Amsterdam Av, 71.5x107.3, p. m., April 23; Joseph S. Ward to Borden's Farms Products Co., 63 Park St, 5 years, 5½ p. c.; attorneys, Martin & N., 49 Wall St. $110,000

104th St, n s, 100 ft w of 1st Av, 16.8x100.11, p. m., April 23; Saml. Heiser to Herman Grossman, 1,731 Lexington Av, due March 30, 1923, 6 p. c., prior mtg $4,000; attorney, T. G. & T. Co. $2,000

115th St, 234-50 West, s s, 80x100.11, p. m., April 26; The Greenlief Corp. to Bermesdee Realty Co., 1,013 Falls St, due May 1, 1921, 6 p. c., prior mtg $68,500; attorney, B. S. Deutsch, 271 Broadway $5,000

115th St, 4 East, s s, 20x100.11, p. m., April 1; Abr. Tenenbaum to Public Square Realty Co., 320 Broadway, due Oct. 1, 1921, 6 p. c.; attorney, Jacob I. Berman, 346 Broadway $31,500

117th St, 110 East, s s, 15.10x84.11, p. m., April 27; Dora Woribel to Henrietta M. Wilkinson, 468 West 143d St, 4th May 1, 1925, 5½ p. c; attorney Roger Hinds, 165 Broadway $5,000

118th St, 448 East, s s, 17x75.7; John and Lucia Rossi to John F. and Mary Juhasz, 500 East 118th St, mtg $3,000; attorney, Chas. Novello, 320 Broadway $100

124th St, 538 West, s s, 50x100.11, p. m., April 24; Foard Holding Co. to Arthur M. Silber, 4 Orchard Place, New Rochelle, N. Y., due Feb. 11, 1925, 6 p. c., prior mtg $55,000 ..... $12,500

124th St, 534 West, s s, 50x100.11, April 24; Morris Van Buren Realty Co. to Foard Holding Co., 196 Market St, Newark, N. J., 5 years, 6 p. c., mtg $50,000; attorney, T. G. & T. Co. $7,500

134th St, 111 East, n s, 21x98.9, p. m., April 26; Renniere Process, Inc., to Mary F. Pock, Garden City, L. I., 5 years, 5½ p. c.; attorneys, Chedsey & R., 320 Broadway $50,000

SAME PROPERTY, p. m., April 26; same to same, 5 years, 5½ p. c.; attorneys, same. $5,000

SAME PROPERTY, p. m., April 26; same to Lewis A. Beebe, 64 Brace Av., Yonkers, N. Y., installments, 6 p. c., prior mtg $35,000; attorney, Wm. M. Crowe, 217 Broadway $25,000

147th St, n s, 193.9 ft e of 10th Av, 18.9x99.11, p. m., April 26; Jacob Lenetz and Hannah Kahn to Max Mayer, 459 West 147th St, due April 26, 1925; attorney, J. C. Kadane, 277 Broadway $10,500

159th St, n s, 205 ft e of Broadway, 15x99, p. m., April 24; Jno. J. Quinn to Chas. W. Dyer, 557 West 159th St, 4 years, 6 p. c.; address, 1,626 Broadway $2,500

Bronx.

BELMONT AV, e s, 307.2 ft s of Union Av, 25x100; Rosalia Lima to Laura J. Waite, 158 Elliott St, Brattleboro, Vt., 3 years, 6 p. c., April 20; attorney, Wm. C. Roe, 375 Fulton St., Jamaica $600

BROOK AV, 1,514, 25x100.10; Celia Frank and another to Duo Co., 391 East 149th St, installments, 6 p. c., April 19; attorneys, T. G. & T. Co., 176 Broadway $1,750

COLLEGE AV, 1,037, w s, 172 ft n of 165th St, 22x92.6; Samuel Moskowitz to Addie D. Seligman and another, admxs, Hotel Biltmore, New York, installments 5½ p. c., April 23; attorney, L. T. & T. Co., 160 Broadway $9,000

COLLEGE AV, w s, 150 ft n of 165th St, 22x92; Samuel Moskowitz to Addie Seligman and another, admx, Hotel Biltmore, New York, installments 5½ p. c., April 23; attorney, L. T. & T. Co., 160 Broadway $5,000

CRESTON AV, n w corner of Tremont Av, 50.9x100x48.6x100; C. A. M. Realty Corp. to 173d St. Realty Co., 700 West 179th St., instls. 6 p. c., April 23; attorney, N. Y. T. & M. Co., 135 Broadway $10,000

CRESTON AV, 1,956, 25x95; Magdalena Grassatell to Eugene Savarese, 2,336 Creston Av, installments, 6 p. c., April 26; attorney, S. Uray, 1,295 Boston Road $5,000

CRESTON AV, e s corner of 183d St, 25x93.6; Sterling Realty Co. to David F. Goodnow, 1,000 Edgewood Av, 4 years, 5½ p. c., April 20; attorneys, Algers & C., 71 Broadway.

FILLMORE ST, 1,780, 25x100; Frederick Formanek to Frederick Eisen, 217 McLean Av, Yonkers, installments, 6 p. c., April 24; attorneys, Wm. Peters & Co., 1,044 Tremont Av. $1,200

FOREST AV, e s, 148 ft n of 165th St, 19x102.8; Jacob Hoffman to Elmer T. Buffington, 1,102 Forest Av, installments, 6 p. c.; attorn Gerety, T. G. & T. Co., 176 Broadway, April 15 ..... $1,000

GRAND BOULEVARD AND CONCOURSE, s w corner of 163d St, 92x39.6; Sterling Realty Co. to New Netherland Bond & Mtg. Co., 71 Broadway, 4 years, 5½ p. c.; attorneys, Alger & C., 71 Broadway, April 20. ..... $15,000

KATONAH AV, e s, 48 ft s of 236th St, 25x97; Frederick P. Chadwick to Gustav Gutbub and wife, Somerville, N. J., 5 years 6 p. c., April 23; attorney, N. Y. T. & M. Co., 135 Broadway $2,000

KATONAH AV, e s, 48 ft s of 236th St, 25x97; Frederick P. Chadwick to Wm. F. Nelson Real Estate Loan Assn., 120 East 125th St, instls. 6 p. c., April 23; attorney, N. Y. T. & M. Co., 135 Broadway $4,500

KIRKSIDE AV, 1,078, 16.10x92.6x16.10x92.8; Mattie G. Gilbert to N. Y. T. & M. Co., 135 Broadway, 3 yrs, 6 p. c., April 23; attorney, N. Y. T. & M. Co., 135 Broadway $2,000

PROSPECT AV, 1955, 20x100; Julia Haber to Margaret Glasser, 177 Willoughby Av, Brooklyn, instls, 6 p. c., April 15; attorney, A. P. Ducret, 95 Liberty St. $5,800

TELLER AV, 1,510, 16.6x80; David Zorzi to John C. Whiting, 223 State St, Flushing, L. I., installments, 6 p. c., April 23; attorney, T. G. & T. Co., 176 Broadway $1,000

WEBSTER AV, 1,974, 18.7x87.11x16.7x88.4; Eugene M. McAdams to Hudson P. Rose Co., 7 West 45th St, 4 years, 6 p. c., April 23; attorneys, H. P. Rose Co., 7 West 45th St. $900

WEBSTER AV, 1,972, 17x88.6x26.11x88.11; Eugene M. McAdams to Hudson P. Rose Co., 7 West 45th St, 4 years, 6 p. c.; attorney, H. P. Rose Co., 7 West 45th St, April 23. ..... $2,500

WEBSTER AV, 1,976, e s, 141.1 ft n of 178th St, 16.7x87.5x16.6x87.11; Patrick Murphy to Hudson P. Rose Co., 7 West 45th St, 3 years, 6 p. c.; attorney, H. P. Rose Co., 7 West 45th St, April 23. ..... $900

WHITLOCK AV, 903, 50x100; H. & F. Building Corp. to Walley Contracting Co., 360 Broadway, installments 6 p. c., March 15; attorney, L. T. & T. Co., 160 Broadway $3,000

141ST ST, 326 East, 17.3x100; Harry McGlade to Helen L. Drury and wife, 329 East 141st St, 5 yrs, 6 p. c., prior mtg $6,000; attorney, T. G. & T. Co., 176 Broadway $3,000

144TH ST, 426 East, 16.8x100; Francis B. Chedsey, trus., Yorktown, N. Y., 3 years 6 p. c., April 23; attorney, T. G. & T. Co., 160 Broadway $3,000

165TH ST, s s, 106.6 east of Franklin Av, s 100x w 1.6 x s 58.3 x e 39 x n 158.7 x w 37.5; Louis L. Robinson to Butler Bank, 2,702 3d Av, instals., 5½ p. c., April 23; attorneys, Mackellar & G., 43 Cedar St. $22,000

166TH ST, 494 and 496 East, 50x118; Louis B. Goldfarb to William Kunsky, 268 Dawson St, 4 years, 6 p. c.; attorney, T. G. & T. Co., 176 Broadway, April 28. ..... $4,000

172D ST, n e s, at n w s West Farms Road; 42.8x115.11x39.11x98.10; Ferdinand Criscuolo to Kathryn L. Johnson, 900 Grant Av, installments, 6 p. c., April 23; attorney, T. G. & T. Co., 176 Broadway. $1,400

ASSIGNMENTS OF MORTGAGES.

Manhattan.

AV. C, w s, 90.4 ft n of 118th St; Mary O. S. Meeker et al. to Lawyers Mortgage Co., 59 Liberty St.; attorneys, Wilson, B. & W., 48 Wall St. $30,000

AVENUE C, w s, 90.4 ft n of 11th St; Lawyers Mort. Co. to William H. Schmohl, 1,407 Lexington Av; attorneys, Wilson, B. & W., 48 Wall St. $25,000

BLEECKER ST, n s, 50 ft e of Sullivan St; Edwin M. Boyle and another to Italian Sav. Bank, 64 Spring St.; attorneys, Wayland & B., 128 Broadway $16,000

BROADWAY, 3,089; Lillie C. Mandell and another, executors, to Freybell Realty Co., 30 East 42d St; attorney, Edgar C. Landau, 30 East 42d St. $100

HENDERSON PLACE, 12; Fritz Scharfenbergor to Emigrant Indust. Sav. Bank; attorney, T. G. & T. Co. $3,000

MANHATTAN AV, 4-8, Mendel Freiberger to Minnie Krinsky, 89 Division St.; attorneys, Bein & F., 374 Broadway $1

NORTH MOORE ST, 65-67; Sherman C. Lloyd et al, to Equitable Trust Co., trus.; attorneys, Covington, T. & M., 60 Wall St.; two assignments, each $20,000

PEARL ST, 81; Stone St, 48. Phoenix Ingraham, referee, to Alice W. Voorhees, 594 West 47th St, trustee, attorneys, Olth, C. & F., 149 Broadway ..... Court order

3D AV, 1,913; Fredericka Weisl to Emigrant Industrial Savings Bank; attorney, T. G. & T. Co. $20,000

3D AV, 1,422; Louis Wollins to Marcus B. Chedsey, 220 Broadway $100

3D AV 955-59; 424 St, 200 East, J. F. Bradley and another, executors and trustees, to Banker Trust Co. and others, executors and trustees, attorneys, White & Case, 14 Wall St. $14,000

3D ST., 9 East; Allen C. L. Smidt, trs., to A. C. L. Smidt, 570 Park Av, ⅛ part; attorney, Wm. Orr, 51 Chambers St. $1

6TH AV, e s, 75.8 feet n of 112th St.; Wm. H. Macy, Jr., admr., to Mary J. Kingsland; attorney, G. D. Gregory, 128 Broadway. $1

6TH AV, 905, Lawyers Title & Trust Co. to Central Union Trust Co. of N. Y., 80 Broadway, attorneys, Dean, K. T. & S. $300,000

11TH ST, 640 East; Allan C. L. Smidt, trus. to A. C. L. Smidt, 570 Park Av, ⅛ part.; attorney, Wm. C. Orr, 51 Chambers St. $1

17TH ST., 33-35 West; Lawyers Title & Trust Co. to Wm. P. Dixon and another, exrs. and trustees; attorney, L. T. & T. Co. $100,000

17TH ST, 23 and 25 West; I. Randolph Jacobs to William P. Dixon and another, executors and trustees; attorney, L. T. & T. Co. $100

29TH ST, 221 West; Samuel Greenstein to A. Lazansky, 224 Carlton Av., Bklyn; attorneys, Jonas & N., 115 Bway. $100

30TH ST, 147 East; Edwin Williams and another, trustees, to Title Guar. & Trust Co., 176 Broadway $20,000

30TH ST., 260-66 West, Joseph J. Slocum et al., exrs., to Bowery Savings Bank; attorney, L. T. & T. Co., 176 Broadway. $185,000

47TH St., s s, 79 ft e of 6th Av; William H. Macy, Jr., administrator, to Mary J. Kingsland; attorney, G. D. Gregory, 128 Broadway $1

50TH ST., 534 West; Cynthia H. B. Clark to Gerard B. Townsend, 67 Porter St., Montclair, N. J.; attorneys, Townsend & S., 32 Liberty St. $11,758.76

57TH ST., n s, 225 feet w of 5th Av.; Bankers Trust Co. and others, trustees to Bankers Trust Co. and another, trustees; attorneys, White & Case, 14 Wall St. $30,000

64TH ST., 211-217 East; Borden's Farm Products Co. to Columbia Trust Co. of City of New York, 60 Broadway, attorneys, Mastan and others, 49 Wall St. $30,000

67TH ST., 141 West; Albert Lowenstein, executor to Unity Security Co., 49 Manhattan St, attorney, C. D. W. Rogers, 141 Broadway $8,000

94TH ST., n s, 287.5 feet w of Central Park West; Isabella Loring et al, trustees, to Lawyers Mort. Co., 59 Liberty St. $6,000

123D ST, 151 and 153 West; American Trust Co. to Universal Sav. Bank, 87 Liberty St; attorney, N. Y. T. & M. Co. $50,000

133D ST, 40-42 West; James R. Montgomery to Mary Hoban Morong Co., Cohoharie, N. Y.; attorneys, Wood, C. & T., 35 William St. $1

134TH ST., 203 West; Sarah A. Smith, extrx. and trus., to Westchester Mort. Co., Pleasantville, N. Y.; attorney, J. Holden, Pleasantville, N. Y. $900

165TH ST, 853 West, N. Y. Title & Mort. Co. to Charles M. Rosenthal, 670 West End Av; attorney, E. A. Landau, 30 East 42d St. $100

Bronx.

CROTONA AV, e s, 75 ft n of 180th St; Charlotte Maldhof to Bertha Sattler, 200 West 106th St, mtg $7,500, Nov. 25, 1918; attorney, Theo. Sattler, 147 4th Av. $7,669.57

FERRIS PLACE, 1,442; James Elgar and another exrs. to Bend. F. W. Elgar, 949 Broadway, mtg $2,800, May 23, 1904; attorney, J. E. Kelly, 55 Broadway $2,823.33

GLEASON AV, s, 164; Benj. F. Elgar and another, exrs., to James Elgar, 949 Broadway, attorneys, Dean, K. T. & S. $100

MORRIS AV, 1,396; Bend. F. W. Elgar and another, executors and trustees, to Banker Trust Co. and others, executors and trustees, attorneys, White & Case, 14 Wall St. $14,000

3D ST., 9 East; Allen C. L. Smidt, trs., to A. C. L. Smidt, 570 Park Av, ⅛ part; attorney, Wm. Orr, 51 Chambers St. $1

6TH AV, e s, 75.8 feet n of 112th St.; Wm. H. Macy, Jr., admr., to Mary J. Kingsland; attorney, G. D. Gregory, 128 Broadway. $1

6TH AV, 905, Lawyers' Title & Trust Co. to Central Union Trust Co. of N. Y., 80 Broadway, attorneys, Dean, K. T. & S. $300,000

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123D ST, 151 and 153 West; American Trust Co. to Universal Sav. Bank, 87 Liberty St; attorney, N. Y. T. & M. Co. $50,000

133D ST, 40-42 West; James R. Montgomery to Mary Hoban Morong Co., Cohoharie, N. Y.; attorneys, Wood, C. & T., 35 William St. $1

134T

FACTORIES FOR SALE OR TO LET.

FACTORY FOR SALE, HOBOKEN, N. J.
Possession on or before July 1.
30,000 sq. ft.
Ground 100x100. Bldg. 91x31.
FOUR STORY BRICK,
Heavy mill construction, sprinklered, steam heat, fire alarms, electric elevator, concrete floor in basement.
INDUSTRIAL PLANTS CORP.
Sole Agents
39 Church St., N. Y. City.
Phone 4733 Cortlandt.
Brokers Protected.

MANHATTAN—West Side.

APARTMENTS TO LET—Unfurnished.

MANHATTAN—West Side.

WALCRA APARTMENTS
48-52 West 90th St.
New High-Class Studio and Housekeeping Suites.
3 & 5 LARGE LIGHT ROOMS
BRIGHT BATHROOMS & KITCHENETTES.
One apartment to a floor.
ALL PARQUET FLOORS.
$1,800 to $2,100, including
LIGHT AND SERVICE.
Grade floor suitable for physician.

This hotel has become a veritable refuge for many householders who wish to enjoy the comforts and luxuries of a home, combined with all the conveniences and advantages of a hotel.
Avoid Disappointment. Lease Now.
Hotel Manhattan Square
80 to 88 West 77th St.
Off Central Park.

MODERN FIREPROOF
ELEVATOR APARTMENTS,
219 West 81st St.,
CORNER BROADWAY.
7 ROOMS, 2 BATHS.
6 ROOMS, 2 BATHS.
740 West End Av.,
CORNER 96TH ST.
6 ROOMS, 2 BATHS.
SUITABLE FOR PHYSICIAN.
SEEN ON PREMISES.
ALL FOR IMMEDIATE POSSESSION.

56th 342-344 WEST
One block west of Broadway.
High Class Elevator
Housekeeping Apartments.
2, 3, 4 & 5 ROOMS
1 and 2 Baths.
SUPERINTENDENT ON PREMISES.

"GRANDVIEW"
890 Wadsworth Avenue
1 block from 191st St. sub. sta.
High Class Elevator Apartment,
5 Rooms, $100.
Immediate Possession.
Apply on Premises.

3 Rooms, Kitchenette & Bath, $70-$75
New Law House, elevator, electric light, sta.
Ready for immediate occupancy.
111 MANHATTAN STREET
Broadway Subway Station.
SLAWSON & HOBBS
103 West 72d St. Tel. 7240 Columbus.

Three rooms & bath;
117 WEST 58th ST.
IMMEDIATE POSSESSION
DOCTOR'S APARTMENT
564 West 161st St., near Broadway.
Private house, very suitable for office and living quarters, 4 large rooms; rent $135.

BRONX.

CO-OPERATIVE APARTMENTS
120-124-128 Convent Av.,
Opposite Private Park.
$3,000 to $6,000
3-4 and 5 rooms and bath.
Possession one 4-room and one 5-room May 1st.
SLAWSON & HOBBS
103 W. 72d St. 7240 Columbus.

NEW APARTMENTS
Ready for occupancy. Latest improvements. For tenants who furnish Al references and appreciate a properly kept house.
2 Rooms, $66.00.
4 Rooms, $80.00–$86.00.
3 Rooms, $66.00.
Take Lexington Ave. subway, 6th or 9th Ave. "L" to Jerome and Burnside Av. express station. Walk 3 blocks east on Burnside Ave. to corner Creston Ave.

JUST COMPLETED
Ready for Occupancy
2454 WEBB AV.
Between Fordham Road and 190th St.
NEW, beautiful location.
4 ROOMS.
WITH EVERY CONCEIVABLE IMPROVEMENT. Take Jerome Ave. Subway, 6th or 9th Av., to Fordham Road. Walk 4 blocks west.

Grand Concourse
Corner Apartment
5 Rooms & Bath.
IMMEDIATE POSSESSION.
GEORGE S. RUNK, Agent,
1511 3d Ave. Lenox 6135.

JUST COMPLETED
2,409 Creston Av.
4 Room Apartments
with all modern improvements
ONE BLOCK WEST OF CONCOURSE.
2 blocks east of Fordham subway station.
BEDFORD PARK
199th St. and Bainbridge Ave.
Five large, light rooms, first floor.
Rental $80 a Month.
With every modern improvement.
Telephone 1291 Fordham.

NEW JERSEY.

ALPINE APARTMENTS
Park Avenue at 204th St.
Weehawken, New Jersey,
Opposite 76th St., N. Y.
Four and Five Room Apartments ready to be leased.
Rent $75 to $125.
This apartment is rated as good as any apartment house on Riverside Drive. All applicants must furnish references.
OSCAR HOGBELIUS, Inc.

APARTMENTS TO LET—Furnished.

314 WEST 75TH STREET,
From May 1st, furnished three room apartment with large enclosed tiled roof garden. Open fireplace, automatic electric elevator; chef and maid service available. Rental—$400 per month.
Inquire on premises.

934 St., S. W. Corner Madison Av.
Newly decorated apartments, one room and bath, $60 up; two rooms, bath, $75 up; hotel service; extraordinary value; block from park; restaurant in. HOTEL ASHTON.

MORTGAGE LOANS.

A very attractive second mortgage of $3,500 for sale; will give bonus of $500. For particulars address E. Fuller, 1,055 56th St., Brooklyn.

Mortgage Loans Wanted.

Fully secured installment second mortgage, $1,500; good bond; for sale; allowance for prompt action. O 741 Times Downtown.

CITY HOUSES—For Sale or To Let.

Manhattan

EAST 11TH ST., JUST OFF 5TH AV. Exceptionally choice 25-foot American basement house, with extension, altered for four families, with one triplex apartment; unusual opportunity for purchaser with $35,000 cash to get beautiful apartment at a very advantageous rental; possession Oct. 1, 1920; principals only.
WM. A. WHITE & SONS,
42 Cedar St. Tel. 5700 John.

Overlooking Reservoir.
Beautiful private house with garage, plot 60x110, an all-year residence; the attractions of an exclusive suburban dwelling, yet convenient to subway and transit; nominal investment required.
SHARP & CO.,
2,429 Broadway. Tel. 4594 Riverside.

West 87th St., Between Amsterdam and Columbus Aves.—Modernized house, now occupied by doctor; three stories and basement; about 17x100 ft.; price $27,500; for quick sale will take $6,500 cash.
M. MORGENTHAU, JR., COMPANY.
206 Broadway. Cortlandt 3966.

Lexington Av., Near 64th St.—4-story high-stoop private dwelling; about 17x80 feet; unusually fine Colonial house; Oct. 1 possession; reasonable price and terms to desirable neighbor.
M. MORGENTHAU, JR., COMPANY.
206 Broadway. Cortlandt 3966.

East 59th St., Between Sutton Place and 1st Av.—3-story 16-ft. 8-in. old brick dwelling; suitable for improvement; price $12,500; easy terms; possession July 1.
M. MORGENTHAU, JR., COMPANY.
206 Broadway. Cortlandt 3966.

East 81st St., Near Park Av.—20-ft. 3-story modernized dwelling; all improvements; price $45,000; at least $15,000 cash required; Fall possession.
M. MORGENTHAU, JR., COMPANY.
206 Broadway. Cortlandt 3966.

Large 14-room house on Washington Heights to lease for a term of years; every modern improvement; excellent location for a doctor. For terms apply Robert S. Wood, Room 4544, Grand Central Terminal, Vanderbilt 7436.

A VERY ATTRACTIVE, SMALL AMERICAN BASEMENT DWELLING. Bright and cheerful home near West End Av.; $37,000; easy terms; possession Oct. 1; principals. HAYWARD, B'way & 100th St.

30 PERRY STREET
Three story, basement and cellar, brick dwelling. Good yard, quick possession.
WILLIAM B. DEXTER CO., INC.,
309 Grove St. Spring 5518

Lexington Av., Adjoining Corner 102d St.—Small 3-story private dwelling; will be sacrificed for quick sale; quick possession.
M. MORGENTHAU, JR., COMPANY.
206 Broadway. Cortlandt 3966.

For Sale—Three-family brownstone dwelling in East 84th St., 6 and 7 room and bath; floor vacant this week; price $15,000; no agents. Inquire drug store, 1,603 Avenue A.

Bargain—Five-story American basement near Central Park West, electric light, parquet floors; asking $30,000; possession. M. H. Gaillard & Co., 2,299 Broadway.

Five-story brick, cold water tenement, West 58th; rental value $9,000; price $19,000 on terms; strategic and increasingly valuable location. Dimon, Suite 707, 507 5th Av.

East 58th, between 1st Av. and Sutton Pl., 3-story and basement brownstone dwelling; good condition; a bargain. Cronce, 507 5th Av. Phone M. H. 4520.

PRIVATE DWELLINGS.
Several desirable 3 and 4-story, best sections Washington Heights. For particulars address S. Crager, 600 West 181st.

For Sale—Immediate possession, on East 63d St., between 2d and 3d Avs., 3-story brownstone house, lot 18.9x100. W 718 Times Downtown.

Attractive three-story and basement residence, near Lexington; $16,000; cash required $5,000.
LEON S. ALTMAYER, 62 EAST 86TH.

Plot about 17x54, West 54th, near 9th Av., $5,000; $1,000 cash; bargain. Dimon, Suite 707, 507 5th Av.

$12,000 cash buys 61 West 68th St.; 11 rooms, 2 baths; seen by permit only. Phone John 4995.

Three-story and basement, near Park Av.; electric light; two baths; $24,000.
LEON S. ALTMAYER, 62 EAST 86TH.

86th, West—House, 10 rooms, two baths; sell $28,000. Elberson, 25 West 42d.

87th, West—House, 11 rooms, 3 baths; $300 (furnished) month. Elberson, 25 West 42d.

76th, West—House, 13 rooms, 3 baths; $27,500 (sale). Elberson, 25 West 42d.

Brooklyn.

FLATBUSH, $45,000.
I am offering a beautiful home, in the finest section of Flatbush; consisting of 12 rooms, 3 baths, brick and frame construction, extra large plot, with double garage.
J. D. O'CONNELL, JR., 831 FLATBUSH AV., COR. FENIMORE ST., BROOKLYN.

For Sale, Prospect Park South, one-family house, 1 Marlborough Road; 14 rooms, every improvement; new steam heater; garage; immediate possession; can be seen by appointment. Address Glover, Room 849, 170 Broadway.

High class 1- and 2-family houses, semi-detached, in finest sections of Bay Ridge and Flatbush. Harris Exchange, Times Bldg., Bryant 310.

Bay Ridge—Eight-room cottage, plot 50x100; $12,500 to close estate; no agents. Phone Greeley 2920.

To Let—Owner's private home, 6 rooms, bath; unusual furnishings; select section; reasonable right party. Phone 1023-J Bedford.

Bronx.

IMMEDIATE POSSESSION.
2,210 Aqueduct Av., 3 blocks from 183d St. and Jerome Av. subway; 7 rooms, electric lights, heat; price $9,500; lot 25x122.
978 Tinton Av. (near 163d St.)—9 rooms, 2 baths, 2-family; 25x170; steam heat, electric lights; price $10,000; open for inspection 1-5 daily or Alexander Selkin, 882 Prospect Av.

$5,000 CASH.
$9,000 mortgage, procures immediate possession sunny ten-room detached house; residential section; two blocks school, subway. Inspection from 12 to 6 o'clock, 1,807 Anthony Av., 176th St., Tremont.

One-family house, Webb Av., near Fordham Road, semi-detached, seven light rooms; perfect condition, parquet floors, every modern improvement; $8,500. Owner, Intervale 7190.

Two-family frame detached, Bush St., near Concourse; ideal residential section; two 5-room apartments; fine home; price $10,250. Attorney, 250 Broadway, Room 308.

2767 Bainbridge Av. (near 190th St. and 3d Av.)—Concourse Section—Two-family 2-story and basement brick dwelling; 6 rooms and bath on each floor; first mortgage $14,000; price $20,000; terms to suit. Apply on premises or Alexander Selkin, 882 Prospect Av.

2401 Creston Av. (near Kingsbridge Road) —50x100; 9 rooms, garage; $15,000. Agent at premises 1-5 or Alexander Selkin, 882 Prospect Av.

Cottage, six rooms, all improvements, Kingsbridge section, immediate possession; $4,500 cash necessary. C 742 Times Downtown.

House, ten large rooms, all improvements; Van Cortlandt Park South; large plot on two streets; $13,000 mortgage 6 per cent. C 748 Times Downtown.

2762 Briggs Av. (near 196th St. and Concourse)—50x100; 8-room private dwelling; $13,500. Call on premises or Alexander Selkin, 882 Prospect Av.

Concourse)—50x100, 8-room private dwelling; $12,500. Call on premises or Alexander Selkin, 882 Prospect Av.

3-story and basement houses, 10 rooms, bath. Estate Edw. Gustaveson, 256 East 139th.

City Houses Wanted.

Wanted—Furnished house, West Side, 72d to 110th St. for term of years; immediate possession preferred; will pay $4,000 yearly rental. Box D. E. 54 Times.

House, good condition, between 70th and 110th, West Broadway; no agents. Room 459 5th Av. Bldg., Gramercy 1529.

Would lease small house, preferably east side, either furnished or unfurnished; 1-3 year lease. H 431 Times.

CITY REAL ESTATE.

Manhattan—For Sale or To Let.

EXCEPTIONALLY FINE DWELLING ON EAST 11TH ST., NEAR 5TH AV., STUDIO APARTMENTS AND 5 BATHS; STEAM HEAT AND ALL IMPROVEMENTS; SO ARRANGED THAT PURCHASER COULD OCCUPY BEAUTIFUL APARTMENT AND SECURE SUFFICIENT REVENUE FROM THE BALANCE OF THE HOUSE TO MAKE THE INVESTMENT EXTREMELY ATTRACTIVE. FOR PARTICULARS APPLY TO DUNLAP & LLOYD, INC., 80 GROVE ST., SPRING 5518.

19 AND 21 BARROW ST.
Could be thrown together for large rooming house; 36 rooms in both; will sell or rent long term; other properties Greenwich Village and Washington Square section.
WILLIAMS-DEXTER CO., INC.,
80 Grove St. Spring 5518.

ADJACENT CENTRAL PARK.
8-story double flat, extra well built, all improvements, including electric light; about 50 feet wide; October rents, $6,000; sell $48,500; $10,000 cash; cost $58,500. Commission to brokers.
ROBERT M. FULTON, 1 East 42d St., N. Y.

JUST OFF 5TH AV.
Two houses, 45 ft. front, 4-story, suitable business; East 59's; singly or together; 21 or 42 year lease; possession October; no realtors. Hoyt & Ray, 20 West 34th. Pennsylvania 1074.

Factory property, all in running order, Rear 140 Edward Gustaveson, 256 East 139th.

COUNTRY REAL ESTATE.

Manhattan—For Sale or To Let.

LOFT BUILDING,
6-story, semi-fireproof, downtown, $48,000; 7-story, 50x100, heavy structure, East 120's, price $90,000; terms.
HARRIS EXCHANGE,
Times Bldg. Bryant 310.

A Bargain—Near 84th St. and 9th Av., five-story improved tenement, hot water supply; A1 condition; 26x100; three families on a floor; price $30,000; rental over $4,200.
H. Read & Co., 498 8th Av.

A real bargain; 5-story apartment, 54x100, north of 135th St., between Riverside Drive and Broadway; 20 families; rental $15,800; mortgage $50,000; price only $67,000. M 104 Times.

Washington Heights—2/5 story, 38x113 each, $36,000 for both; 2/4's-2/5's; elevator and walkups; all sections; terms.
HARRIS EXCHANGE,
Times Bldg. Bryant 310.

11-family apartment house, $25,000; mortgage $10,200, interest 5 per cent.; rentals $2,927 a year; 6, 5, 4 rooms; electricity in halls, hot water; bargain. Apply Tolfree, 20 West 97th.

Two five-story single flats, very cheap, with small amount of cash, $5,000 each; price $26,000 each; fine location between "L" and subway.
SLAWSON & HOBBS, 103 West 72d St.

Best-built, 5-story, 40-foot double flat on west side; 3 7-room apartments on each floor; first mortgage $40,000; rents $3,480, asking $50,000.
SLAWSON & HOBBS, 103 West 72d St.

LOFTS AND BUILDINGS—We have several lofts and commercial buildings for lease and sale. What are your requirements? THE FINKELSTEIN CO., 301 Canal St. Telephone Canal 1456-4315.

SALE OR LEASE—4-story building, 75x100; suitable for loft, warehouse or garage; Yorkville district. Wm. Farrel & Son, 183th St. and Harlem River.

Immediate Possession—Store and one loft; other leases expire February, 1921; 177 Prince St., six-story loft, 25x98.6; price, $45,000. Sharum, 170 Broadway.

515T, 462 WEST—No leases; four-story and basement two stores. Phone owner, East New York 7946.

For sale, house at 546 West 123d St., a money-maker; must sell; inquire on premises. P. Starzycki, Box 66 Nesconset, N. Y.

Greenwich Village—Three-story house, $17,000; Waverly Place, near 6th Av. Apply by letter, Owner, 21 West 99th.

Bronx—For Sale or To Let.

For Sale—Large mansion, 25 rooms, 16 city lots, fronting on city park, 235d St.; beautiful scenery, high, healthful; suitable boarding school, casa house or institution. Hickey, 156 East 90th St.

Two Bronx lots, Morris Park, free and clear, assessments paid. David R. Cohen, 4 West 117th.

Brooklyn—For Sale or To Let.

FOR SALE OR LEASE.
One-story garage, 440 ft. by 100 ft.; Malbone St., between Bedford and Rogers Avs. Inquire Rechnitz Bros., Inc., 44 Court St., Brooklyn, N. Y. Telephone Main 6266.

CONEY ISLAND.
17,000 square feet on one floor, fine brick building; suitable for garage or any business; corner, railroad siding; brokers paid. Spencer, 1826, 154 Nassau. Beekman 3684.

Richmond.

ANXIOUS TO SELL
RESIDENCE
BEFORE GOING ABROAD.
LIBERAL TERMS ARRANGED.
Unusually well-built 2-frame shingle 8-room seashore residence; spacious closets, boneyard cellar, hot water heating, beautiful garden, fruit trees, flowers, fine bathing, ½ blocks to trolley, 6 minutes' walk to S. I. R. station, hour to Wall St.; worth inspecting before deciding elsewhere; come, see, be convinced, hurry. Communicate Matthews, 940 Lincoln Av., Woodland Terrace, S. I., or phone 7 New Dorp.

Building Material.

Wanted—6 bath tubs, 5 foot complete, toilet and wash basins. Donovan, 99 Nassau St.

COUNTRY HOUSES—Sale or To Let.

Westchester County.

HASTINGS ON THE HUDSON,
"70 LONCLIFF AV."
Three-family house, two five and one six and bath apartments, tiled bath room, individual steam plants, electric light, large porch, fine garden and fruit trees, plot 97x113, fine stone and brick type, restricted residential section; 10 minutes from school and station; 45 minutes from Grand Central station; price $16,000, terms to suit; two apartments available from May 1 or 15. John H. Lawrence, Real Estate, 102 West 85th St., New York City. Schuyler 4942.

IN NEW ROCHELLE.
A BEAUTIFUL 12-ROOM HOUSE; ALL LATEST IMPROVEMENTS; 2-CAR GARAGE FOR TWO CARS; ON PLOT 100x161; IN HIGH, HEALTHFUL LOCATION; IN EXCLUSIVE RESIDENTIAL SECTION; LARGE LAWNS, SHRUBS AND FLOWER BEDS; EASY TERMS. ROBERT S. WOOD, ROOM 4844, GRAND CENTRAL TERMINAL, VANDERBILT 7436.

IN NEW ROCHELLE.
A BEAUTIFUL 12-ROOM HOUSE; ALL LATEST IMPROVEMENTS; 2-CAR GARAGE FOR TWO CARS; ON PLOT 100x161; IN HIGH, HEALTHFUL LOCATION; IN EXCLUSIVE RESIDENTIAL SECTION; LARGE LAWNS, SHRUBS AND FLOWER BEDS; EASY TERMS. N 857 TIMES ANNEX.

FOR IMMEDIATE OCCUPANCY.
In Bronxville, beautiful eight-room house on plot 50x100, within five minutes from station; perfect condition and all the latest improvements; hardwood trim and floors; two-car concrete garage; price $16,000, cash $4,000, balance easy terms. Write for appointment, Z 2192 Times Annex.

BEAUTIFUL TAPESTRY BRICK DWELLING of 8 rooms and 2 tiled baths, with every modern improvement, tile kitchen, &c., screens, shades and awnings; large corner plot; brick garage; a great sacrifice to early purchaser. Drummond, 17 West 42d St. Telephone Murray Hill 7523.

IN LARCHMONT.
Beautiful 2½-story, 9-room, combination stone and frame house on corner lot, 300x125, irregular, all improvements; garage for 3 cars; easy terms. Robert S. Wood, Room 4844, Grand Central Term. Phone Vand. 7436.

11 rooms, 3 baths, 3 family house, $9,000; 7 rooms, bath, garage, $6,500; 7 rooms, tiled bath, 75x100, garage, $15,000; 9 rooms, 2 baths, 94 ft. front, garage, $18,000. George W. Both, Scarsdale. Tel. 587.

For Rent—Six rooms and bath, two-family house; all improvements; electricity and gas; separate heater; beautiful section White Plains; lease for $65 per month to small adult family. Box S 1074 Times Annex.

New Rochelle, bargain, residential park, 10 rooms, 2 baths; corner plot; $19,000. B 54 Times.

Bargain—House, 11 rooms, 3 baths; large corner plot, tennis court, near station; $18,000. E 53 Times.

Six rooms, bath, gas, electric, heat, hardwood trim, &c.; $7,200; cash, $2,000. Dinnebeil, 117 Elm Av., Bogota, N. J.

New Rochelle—House, 7 rooms, baths; sell $9,000. Elberson, 25 West 42d, Manhattan.

Long Island.

Colonial home, 6 rooms, tiled kitchen and bath, oak floors, fireplace; plot 50x100; excellent neighborhood; 5 minutes to station; 35 minutes New York or Brooklyn; price $9,500. A. L. Kingsley, 47 West 34th St. Greeley 6896.

BRIGHTWATERS—STUCCO DWELLING, ten commodious rooms, two baths, three toilets, hot-water heat; two-car garage; plot 140x150; unfurnished $18,000, furnished $19,000. Doctor, 144 West 76th.

Commuter's home 6 rooms, bath, hot, cold water, electricity, &c.; full cellar; all improvements, good condition; 50x100; price $4,800; cash down $1,000, balance mortgage. Koe. Telephone Cathedral 8836.

For rent, Kew Gardens, house furnished, ten rooms, two baths, from May 1 to Oct. 1; twenty minutes to Penn. Station. Phone Richmond Hill 8458. Terms $200 monthly. H 731 Times Downtown.

ADDISLEIGH.
8 rooms, 3 baths, with showers; ivory, mahogany trim; 80x100 plot; landscaped. Telephone for details, Mrs. Dowd, Murray Hill 1439.

Douglaston—Modern Colonial home, 7 bedrooms, gas, electricity, steam heat, tiled bath; extra toilet and lavatory; two-car garage; one-third acre; $30,000. F. W. Dane, Douglaston, L. I.

Leonia's Greatest Bargain—7 rooms, hot water heat, brick, slate roof; one block high school; trolleys; corner property; fine location; $7,000; terms; Fort Lee trolley. Seidel, 433 Broad Av., Leonia Junction, after 3.

For Sale—Summer home at Amityville, Long Island; roomy, sunny house, ready for present occupancy. Apply Joseph H. Laubel, 51 Chambers St., New York City. Telephone Worth 468.

KEW GARDENS—$90,000.
White stucco and shingle residence, nine rooms, two baths, toilet, sun parlor, sleeping porch. Mrs. Dowd, Murray Hill 1439.

Flushing—Parsons Av., 8 large rooms, sleeping porch, garage; corner plot; beautiful old trees; $13,000, $3,000 cash. Bachman, phone St. Nicholas 4130.

Large dwelling, all improvements, double garage, large plot; handy to best transportation; price $10,000. O'Donnell, Rosedale, Queens County.

Exceptional bargain. 7-room stucco house, 50x100; steam heat; 5 minutes from Far Rockaway; price $8,000. Phone Hammels 1428.

Bargain—House, 7 rooms, 3 baths; all improvements; 5 minutes from Far Rockaway; price $8,000. Phone Hammels 1428.

Lovely new 8-room house; immediate possession; bargain; terms. Clara Henschel, 142 Oswego Av., Ridgefield Park, N. J. Make appt. Phones 6407 Hackensack, 6788 Rector.

Two fine East Orange homes for sale; 10-13 rooms respectively; exceptional in every way. E. J. Kelly, Attorney, 302 Broadway.

COUNTRY HOUSES—Sale or To Let.

Long Island.

FOR SALE—Owner compelled to sell brand new house not quite completed but ready for occupancy; corner plot, 170 feet front; house has entire large living room opening into large inclosed porch, large Colonial hall, good sized dining room with open fireplace, butler's pantry, tiled kitchen and inclosed porch adjoining; second floor has 4 large bedrooms with closets; large sleeping porch, two tiled baths with modern plumbing, and linen closets; third floor has one room and bath and open attic; there is a garage on the property; fine location, near station and schools; property cost owner $35,000, but will sacrifice and sell with reasonable amount of cash down. Apply to Walter J. Watson, 46 Main St., Flushing, N. Y.

Fine country home about to be lost through foreclosure; can refinance conditioned on long term tenant; will give option on property or share selling price above fixed minimum; 20 rooms; 6 acres, splendid trees, shrubbery, gardens, stable, poultry runs; deepwater connection with Great South Bay. Owner, 218 East 17th. Phone Stuyvesant 6551.

READY FOR OCCUPANCY.
Must be sold this year; eight new buildings with garages, all improvements; highest point on Long Island; 30 minutes from city; on 34th St., between State St. and Mitchell Av., Flushing; price $14,500; little cash required. L. T. Platts, 261 Broadway, Manhattan.

OYSTER BAY, L. I.
Country home, immediate possession, overlooking harbor, 5 minutes to station, in best section, 7 acres, fine young residence, spacious verandas, vegetable gardens, rose gardens, tennis court, stable, garage; price $50,000; terms to suit; brokers protected. Photos and plans from L. DeForest, 400 Madison Av. Tel. Vanderbilt 8041.

Gentleman's country home, 11 rooms; elegantly finished; plot 100x140; 2 minutes from electric station; 40 minutes from Broadway; beautiful shrubbery and garden; three-car garage; delightful surroundings; handy golf and beaches; $20,000, cash $8,000, balance arranged. B 141 Times.

AT LAKE RONKONKOMA.
Several houses for sale, some with all improvements, all with large plots or acreage; near lake and depot; two furnished at $8,000 to $8,500. Telephone Geo. C. Raynes, Lake Ronkonkoma.

FREEPORT.
Attractive, up-to-date, 9 rooms; improvements, hot water, open fireplace; plot 75x150; ten minutes' walk to depot, five minutes to water; near trolley. R. H. Baron, 340 Southside Av., Freeport, L. I.

Attractive Colonial home, 8 rooms, 2 baths, large fireplace, screens, complete in every respect, near golf club; 30 minutes to New York or Brooklyn; price $17,500. Tuvill Realty Co., 47 West 34th St. Greeley 6906.

ARCHITECT'S DREAM HOUSE.
JAMAICA, HILLCREST PARK SECTION.
50x100; complete in every detail; 9 rooms, 2 baths; $17,500; terms. S. Mallkind, Architect, 1,370 54th St., Brooklyn. Tel. Blythebourne 2829.

Hollis—Ideal country home, 10-rooms, bath, all modern improvements; 85x100; shrubberies, fruit, flowers and garage; 3 minutes from station; $13,500; terms to suit. Owner, Friedman, Circle 3265.

Flushing—House, 7 rooms, baths; handsomely furnished; garage; long lease; $150 month. Elberson, 25 West 42d, Manhattan.

New Jersey.

RIDGEWOOD, NEW JERSEY.
180 HIGHWOOD AVENUE.
High class residential section, 1 acre, frontage 149 feet, with house of 10 rooms and two baths, arranged for one or two families; electric light and gas, hot water heater, garage, fruit trees, grape vines and berries, 10 minutes' walk from station at Ridgewood on main line Erie Railroad; 20 miles from New York, Hudson tubes or ferries, 40 minutes from Hudson Terminal; price $15,500, terms to suit; can have immediate possession or second floor, John H. Lawrence, Real Estate, 102 West 85th St., New York City. Phone Schuyler 4942.

High grade 2-family house, built two years ago, five rooms, bath and sun room on each floor; open fireplace in living room; lot 50 feet front by 125 deep; situated Verona, half mile from Montclair, in an attractive residence section; one and one-half blocks from through car line. Price $12,000. Builder quotes this as replacement value today for house alone. Telephone 2979 Montclair, Thompson.

PHYSICIAN'S RARE OPPORTUNITY.
A twenty-year successful practice; a fifteen-room house, with office, all improvements, choicest residential section, on main avenue and trolley, near county park; corner plot 100x160; two-car garage; a few years' practice will pay for investment; price $18,000; liberal terms. Address J. H. Gilbert, Central Branch, Mechanics' Trust Company, Bayonne, N. J.

For sale, new stucco residence, large living room with fireplace, dining room, butler's pantry, laundry and toilet on first floor, 3 bedrooms, sleeping porch, all white bathroom with built-in tub on second floor, bedroom and bath on third; lot 75x195; high elevation; five minutes' walk from station with express service; may be occupied immediately; price $15,000. W. W. Wilsey, Ridgewood, N. J.

Charming modern dwelling, 6 rooms and bath, all conveniences, open fireplace, &c.; plot 60x114; ready for occupancy about May 1; situated in the choice residential section of New Jersey with schools, churches, golf and country club close at hand; good train service; price $9,500; easy terms to responsible party. Leo Bugg, 40 West 32d St. Tel. Madison Square 9660.

For Sale—Frame house at Leonia, N. J., ready for occupancy after May 1; size of plot 125x200 feet, running through two streets; shade trees, lawn, eight rooms, pantry, bath and large heated finished attic; fully convertible into two-family house; part of purchase price can remain on mortgage. Apply Kupfer, 171 Madison Av., New York City.

Hackensack, N. J., on the heights, overlooking golf links; beautiful residence, 11 attractive rooms, bath; all modern conveniences; beautiful interior; the extensive views and surroundings will appeal to the artistic; $18,000; cash $10,000. Phone Bluevesant 2958, Suburban Realty Co., 3 East 14th.

NEW HOUSES.
30 minutes from Hudson Terminal; 6 and 7 rooms; steam heat, tiled baths, open fireplaces, hardwood floors, garages; 1 minute from station; $8,500; terms to suit. Owner, Ridgewood, N. J. Phone 748.

Commuting, 1 acre; house, 6 rooms, bath; improvements; chicken house; 22 miles out; 1 minutes station; $4,800, cash $750. R. A. Schur, 28 Cortlandt St.

Mountain Lakes, N. J.—For bargains in private property to sell from $6,000, rent $100 up, see Mrs. R. C. Klintrup, 46 John St., N. Y. Phone John 4979 or Boonton 601.

Exceptional bargain, 7-room stucco house, 50x100; steam heat; 5 minutes from Far Rockaway; price $8,000. Phone Hammels 1428.

Bargain—House, 7 rooms, 3 baths; all improvements; 5 minutes from Far Rockaway; price $8,000. Phone Hammels 1428.

Lovely new 8-room house; immediate possession; bargain; terms. Clara Henschel, 142 Oswego Av., Ridgefield Park, N. J. Make appt. Phones 6407 Hackensack, 6788 Rector.

Two fine East Orange homes for sale; 10-13 rooms respectively; exceptional in every way. E. J. Kelly, Attorney, 302 Broadway.

COUNTRY HOUSES—Sale or To Let.

New Jersey.

Six rooms, bath, steam heat; garage; plot 80x165; 40 minutes out. W. Allan, 446 West 41st.

For Sale—Beautiful suburban home, 45 minutes from New York on Jersey Central, May 1. Owner, Box 16, Westfield, N. J.

New York State.

SPRING VALLEY, ROCKLAND CO.
Two-room corner house, high ground, 1 1-10 acres; newly built; all improvements; fruit trees; garage; chicken coop; near school and station. Phone Canal 784.

Connecticut.

REAL COUNTRY HOME.
For sale, cheap, pretty 110-acre farm, substantially built, finely laid out 14-room house, newly renovated; hot-air furnace, needing only bathroom to furnish all comforts; also 6-room cottage, an ideal Summer home; one mile from pretty village; rural free delivery; boating, bathing, fishing; barn, tool shed, garage space; near main macadam road; sacrifice $8,000, cash $4,000. M 963 Times.

All year round modern Colonial house, built by owner, 10 rooms, 3 baths, large living room, 3 open fireplaces, hot water heat, gas, electric light, sewer, town water; double garage with man's quarters and separate heating plant; southern exposure, just off the beach; boating, bathing, fishing; half 5 minutes to express station on N. Y., N. H. & H. R. R., one hour out; cash $15,000; balance terms; principals only. Owner, R 711 Times Downtown.

FOR SALE—BARGAIN, DAINTY, ALL-YEAR HOME, NEAR SOUND, STAMFORD; OWNER OBLIGED GO ABROAD; NO AGENTS; APPLY IMMEDIATELY. M 193 TIMES DOWNTOWN.

Country Houses Wanted.

Wanted—On or about Sept. 1, at Larchmont or neighborhood, for yearly rental, attractive modern bungalow; 7 rooms and bath; preferably with garage; if satisfactory will lease for several years; send photograph and details. W 60 Times.

Summer house wanted by responsible party, with family of two; furnished bungalow or small house on Jersey Coast, between West End and Spring Lake, near water; state rent and particulars. Address J. C., 200 East 25th.

Wanted—8-room house, Richmond Hill or Jamaica section, near station; one bath, tile, electric light, steam or hot water heat; plot 50x100; prefer house built a few years ago; give full information and price in first letter. V 54 Times.

Small furnished cottage, commuting distance bathing, July, August, adults, responsible, will take exceptional care. Beltzhoover, 37 Richard.

Suburban home of about nine rooms with garage wanted on yearly lease basis; reasonable commuting. J 205 Times.

Wanted, to buy house in Oranges or Westchester County. Give full particulars. O 737 Times Downtown.

Want suburban house for rent, $50 to $60. O 731 Times Downtown.

COUNTRY REAL ESTATE.

Westchester—For Sale or To Let.

Brick apartment and store building, plot 50x100, $30,000; could not be duplicated for $50,000. George W. Both, Scarsdale, N. Y. Tel. 587.

Bungalows and bungalow sites at picturesque Oscawana Lake, inland from Peekskill. Send for descriptive circular. F. K. James, 247 West 40th St. New York.

HOMES WITHIN THE HOUR.
(Sale) everywhere. Phone, call or write J. Clarence Davies, 32 Nassau St. John 1171.

Long Island—For Sale or To Let.

Opportunity for builder or contractor; fine street South Bay frontage, 83 miles out, readily for subdivision, gravel and electricity, strong rental and sale demand brick, beams, joists, trim, flooring for building bungalows on the ground; no delay; no cartage; no high material cost. Bethany Associates, 50 Church St., Whitehall 7460.

Long Island.

For rent at Woodmere, L. I., for the Summer; furnished, new residence; 11 rooms; sleeping porch, 3 baths, extra lavatories; large corner plot; possession within 1 week. MORGENTHAU, JR. CO., MANAGERS, 206 Broadway Cortlandt 3966.

Attractive cottage, 7 rooms and bath, all improvements; plot 80x100, delightful location, near station; 42 minutes from Broadway, electric trains; $6,500, terms; immediate possession. "Land," 148 Times.

PRICE $6,500—$1,250 CASH.
Long Island, near ocean, 7 acres, 8-room cottage; bath, electric lights, barns, outbuildings, or 22 acres; $8,500; bargain; easy terms; brokers paid. Spencer, 154 Nassau.

WESTBURY.
Building plots for 1 or more acres, restricted and moderate priced; golf course handy. Charles Crosby, 47 West 34th St.

HOMES WITHIN THE HOUR.
(Sale) everywhere. Phone, call or write J. Clarence Davies, 32 Nassau St. John 1171.

FOREST HILLS GARDENS, L. I.
Gardens Apt. Hotel, Forest Hills. 2 Rooms, $1,320 Yearly.

New Jersey—For Sale or To Let.

SELF-SUPPORTING GENTLEMAN'S FARM known as Sterling Hall, 3 miles from Ridgewood, N. J., 40 minutes out (Erie R. R.). The style of architecture is distinctly Colonial, artistic and commanding; massive Colonial fireplaces, decorations to harmonize. Mott plumbing, steam heat, electric light and water; 14 large, attractive rooms, 8 bathrooms with apart to the refined and cultured taste; 18 acres productive, fertile soil, pickerel fishing in stream, barn and other outbuildings, including the old slave quarters; fruit, berries, grapes, flowers in abundance; everything $35,000, terms. Phone Stuyvesant 2958. Suburban Realty Co., 3 East 14th.

I HAVE a beautifully designed Colonial home of ten big, light rooms and two tiled baths, stucco construction almost new, to be decorated inside and out according to purchaser's own taste; ready to live in by Jan. 15, 1920, which you can buy for $2,000 cash, balance $9,000, as you need it, for rent; on a beautiful covered plot, 100x200 feet, in the most exclusive Jersey residential section; only 47 minutes on D., L. & W. R. R.; a real bargain; fine air, ideal living conditions; greatest attitude near New York City, and only three minutes' walk to R. R. express station. J. B. M., Post Office Box 688, City Hall Station, New York.

THE DAINTIEST LITTLE HOUSE in all the Jersey hills; fine trees; high ground; 7 rooms; tiled bath; beautiful and refined neighborhood; sale only; plot 100x149 feet; fine street; plenty of flowers and trees; easy commutation New York City; every convenience for comfortable year-round living; invest a little cash and what you now lose paying rent and own your own home; total cash required to move in only $2,750; balance on easy terms. For full details address Hill Estate, Post Office Box 278, City Hall Station, New York City.

Gentleman's home in Northern New Jersey, 50 minutes from New York on N. Y. & N. Y. R. R., 3 minutes' walk from station; 12-room house with all modern improvements, 2 acres of land, beautiful shade and large orchard; 500 feet above sea level; ideal location for private home, sanitarium or high class boarding house; price $15,500; no br

APARTMENTS TO LET.

Furnished—East Side.

97TH-98TH (710 Lexington Av.)—Beautifully furnished two-room, bath, bachelor suite for Summer or longer; phone mornings for appointment; reasonable. Combier, Plaza 3100.

99TH, 51 EAST (near 5th Av.)—Attractively furnished 2-room, bath, elevator, apartment; service lines, $125.

99th St., 18 East (San Jacinto).

Large rooms, bath, till October, $160 monthly; also 3 corner rooms, $250.

101ST, 33 EAST—Apartment to let, furnished, light and south exposure; two apartments, private or connecting; piano, private phone, china and oriental rugs. Phone Plaza 4542, before 1 A. M. or after 7 P. M.

102D, 160 EAST—Unusually attractive, newly furnished 2 rooms, bath and kitchenette; $75 a week; by appointment. Phone Rivers 6 to 8 or 2 to 5 P. M.

102D, light corner apartment in E 736 St.; beautifully furnished; seven rooms and bath; September 15; rent, $125 month. Phone Rhinelander 3838.

102D, 122 EAST—Four rooms, completely furnished; rent $400; immediately. Apt. 1A.

107TH ST., 114 EAST — HOUSEKEEPING APARTMENT, SIX ROOMS, TWO BATHS, FROM JUNE TO SEPT. 1, $250 PER MONTH; REFERENCES REQUIRED. TEL. LENOX 1941 FOR APPOINTMENT.

107TH, 23 EAST—Four large rooms, kitchenette, elevator, electric light, maid service; unfurnished; reasonable. Sanford, Lenox 5707.

108D ST. (Corner Madison Av.)—Apartments, beautifully furnished corner suite, 2 rooms, bath, $90 per room, bath, up. Hotel Ashton.

A gentleman, going away, will let, furnished, his entire second and parlor floors, consisting of four rooms, bath, kitchenette, together or separately, to reliable people. Phone Harlem 1814.

APARTMENTS AT HOTEL ASHTON, MADISON AV., S. W. cor. 93d St.—Newly decorated apartments, one room and bath, two rooms, bath, $75 up; hotel service; extraordinary value; block from Park; restaurant. Telephone Lenox 272.

Apartment to sub-let, June 1 to Oct. 1, handsomely and privately furnished, high class building, southern exposure, full house service, large living room, library, three chambers, maid's room, four baths. Apply 33 East 48th St. at office.

Apartments "in the better houses;" immediate or October possession. Woolley, Watkins & Jordan, 666 5th Av. Telephone Plaza 3174.

APARTMENTS, Furnished, October Possession. WOOLLEY, WATKINS & JORDAN 666 5th Av. Telephone Plaza 374.

APARTMENTS, FURNISHED.

Park rooms, immediate—October—possession. DOUGLAS GIBBONS & CO., INC., 6 East 45th St.

A list of Choice Apartments. Miss Rasmussen. Tel. Murray Hill 266. 15 East 40th St.

DESIRE to sublet choice light modern elevator apartment, 8 large corner rooms, bath; Rockville section, from May 10th to Oct. 1st; rent $160 monthly. Address I. H. P. 91 Times.

DOUGLAS GIBBONS & CO., INC., 6 East 45th St. Can Rent Your Apartment Summer or Winter—LIST NOW—Telephone Vanderbilt 626.

EXCLUSIVE apartment hotel, 9th floor, 4 rooms, 2 baths; low rental to Oct. Mr. Jordan. Telephone Plaza 374.

FOUR ROOMS, elevator, corner apartment; modern; $100; immediate possession. Telephone Lenox 4329.

FURNISHED APARTMENTS.

Hart Realty, 347 Mad. Av. Vanderbilt 1450.

GRAMERCY PARK, 10—Fully furnished kitchenette apartment, three rooms, bath, porch, $150 monthly. White Box 365, Lenox, Mass.

GRAMERCY PARK—Three-room, kitchenette apartment; immediate possession. Telephone Chelsea 3688.

HOTEL SAVOY—Apartment 2 bedrooms, 2 baths, sitting room; corner exposure. Inquire Apt. 37I, 4-5 afternoons.

LESS THAN UNFURNISHED RENT. FOR IMMEDIATE POSSESSION.
270 Park Av., 8 rooms, 3 baths.
130 West 57th St., 13 rooms, 4 baths.
135 West 58th St., 14 rooms, 5 baths.
611 5th Av., 12 rooms, 4 baths.
611 West End Av., 10 large outside rooms.
POSSESSION JUNE 1 TO OCTOBER 1.
137 5th Av., 12 rooms, 5 baths.
607 Madison Av., 12 rooms, 4 baths.
135 West 58th St., 14 rooms, 4 baths.
129 West 58th St., 14 rooms, 5 baths.
604 West End Av., 11 rooms, 4 baths.
270 Park Av., 9 rooms, 3 baths.
RAILING REALTY CO.
270 PARK AV. TEL. MURRAY HILL 7914.

LEXINGTON AV. (between 51st-52d)—Sublet furnished 2 rooms and bath, kitchenette; May 1 to October or longer; references required; $135. Apply 22 East 48th St., Art Shop.

LEXINGTON AV., 110 (28th St), 2-rooms, bath and kitchenette to October or longer, piano, twin beds, shower, references. Madison Square 6693. MacDonald.

LEXINGTON AV, 246—Bachelor apartment, two very large sunny rooms, kitchen, bath.

MADISON AV., 687 (62d)—Five-room housekeeping apartment, entire floor remodeled house, attractively and artistically furnished. Call third floor or telephone Plaza 8881.

MADISON AV. (at 85th St.)—6 large rooms, bath; June 21 to Sept 10; $125 month; references required; phone after 6 P. M. Lenox 4309.

MADISON AV., 152 (32d St.)—Corner apartment, 3 rooms, bath, kitchenette; all night elevator service, to sublet furnished until Oct. 1. Superintendent.

MADISON AV., 780—Two rooms, bath, attractively furnished, from May to October when lease expires; seen by appointment. Call Rhinelander 6200 before 10 o'clock.

MADISON AV., 182—To sublease, May 1 to Oct. 1, furnished apartment, one room and bath. Inquire superintendent.

MADISON AV. and 63d St. (Apartment 40, Hotel Leonori)—Sublet furnished parlor bedroom and bath; May 1 to Oct. 1.

MADISON AV. (64th)—Two light rooms, bath; elevator; maid service. Bryant 8990.

PARK AV. (84th)—Immediately; living room 14x21, bedroom, foyer, kitchen, private service waiter; bath, including shower; southern exposure; excellent building; prefer responsible occupants to high return. Telephone Lenox 6815.

PARK AV., 36—Very large front apartment, private bath; maid service; $85.

TWELFTH ST., near 5th Av., East—An attractively furnished apartment; two large rooms, kitchen, bath; $150 a month; from May to October. Tel. 4813 Stuyvesant.

Furnished—West Side.

23D ST., 28TH—$150 monthly; 2 rooms; bath, kitchenette. Phone Madison 1966.

44TH ST., overlooking Washington Square—Beautiful, artistic, apartment rooms, bath, electricity, fireplaces, accommodate 3; May to October. Spring 6198.

46TH ST., 3 WEST—Two rooms, bath, May and Sept.; also 2 rooms, bath and one 8 and bath; by the year. Hotel Marlton.

49TH ST., 60 WEST—Four rooms and bath; May 15 to Oct. 1. Apply on premises. Fettus.

49TH, 59 WEST—Four-room apartment, silver, linen, piano; all new, complete; May-October. Chelsea 5770, Apartment 1A.

49TH ST., 59 WEST—Attractive living room, 2 bedrooms, kitchenette, bath; $105. Phone Mrs. Alley, Chelsea 5770.

50TH (Between 5th and 6th Avs.)—Two or three rooms; share kitchen and bathroom. C 745 Times Downtown.

50TH, 118 WEST—Four-room outside, apt. 2-C, facing south; completely furnished, linen, silver, &c.; 4th floor, elevator; May 1 to Oct.; $125 month.

50TH ST., 8 WEST—2 and 3-room apartments; hotel service; immediate possession.

50TH ST., 8 WEST—Two rooms, bath, kitchenette, sublease; attractively furnished; southern; piano. Phone Greeley 8814. House.

50TH ST., 4 WEST—Two rooms, bath, kitchenette. Call between 10 A. M. and 1 P. M. Williamson.

51D ST., 125 WEST—Two neatly furnished apartments; Oriental rugs; baby grand piano; $120-$130. Marion Vantine.

51ST, 226 WEST—Large living room, bedroom, kitchenette; suitable couple; elevator. Superintendent.

51ST, 341 WEST—New elevator building; cleanliness; furnishings unequaled; 1-2-3 rooms, bath; tiled kitchens, kitchenettes; no objectionable applicants; highest references; $60-$75 monthly upward. Tel. Bryant 6363.

51ST ST. 57 WEST, HOTEL SCHUYLER—FURNISHED SUITES; LARGE STUDIO. C. F. STOCKHAM, PROP.

51ST, 51 WEST—Living room, bedroom, bath, kitchenette, completely furnished; south front; immediate possession; also single room, bath, for gentleman. Bryant 6363. Corly.

52D ST. (near 5th Av.)—Apartment, business or residence, temporary or permanent, furnished or unfurnished. Inquire 9620 Circle.

52D ST., 132 WEST—3 rooms and bath, electricity, hot water; all improvements.

52D ST., 3 rooms, 2 baths, front elevator, beautifully furnished; $175. Columbus 1277.

52D ST., 340 WEST—Sitting room, 2 bedrooms, bath, kitchen; third floor, non-elevator house; $200 monthly; immediate possession. Circle 9700.

52D ST., 304 WEST (Apt. 6 S. W.)—A housekeeping apartment centrally located; six rooms and bath, fully furnished; phone, hotel service if desired; reasonable. Tel. Circle 2000.

52D ST., corner 5th Av.)—The Regal, a service apartment house; newly furnished; hotel service, two rooms and kitchenette; $126 up; references required.

52D ST., 124 WEST—Two rooms, bath and kitchen, from May 1 until August. Apply superintendent.

52D ST., 105 WEST—Handsomely furnished 2 rooms, kitchenette, bath. Apt. 3S.

52D ST., 308 WEST—Very attractive two-room suite with private bath; full hotel service; rental weekly and monthly rates.

52D ST., 200 WEST—Furnished apartment, $100 monthly; until October. Glover.

52D ST., 29 WEST—First-class 4-room furnished apt.; $100 a month. Arnold, 5A.

52D ST., 247 WEST—Four or five rooms, well furnished; perfect condition. Beidler.

53D ST. (one block from drive)—Seven exceptionally large rooms, beautifully furnished; baby grand piano, Victrola; from May 15 to October 1, or to October 1, 1921. Phone 4753 Vanderbilt, 10 to 5.

53D ST., 304 WEST—Beautifully furnished large room; dressing room; kitchenette; modern house.

53D ST., 320 WEST—Handsome six-room apartment, May 1 to Oct. 1. Academy 1500.

110TH, 225 WEST.

Five rooms and bath, newly furnished; high-class elevator apartment; overlooking Central Park; rent reasonable. Apply Superintendent.

53D ST., 527 WEST—Handsomely furnished, fireproof, 4 rooms, bath, housekeeping; $150.

53D ST., 536 WEST—Five rooms, attractively furnished; piano, victrola. Cathedral 6311.

53D ST., 531 WEST (Apt. 84)—Attractive, newly furnished, five-room apartment; Victrola; eighth floor, three exposures, cool; ideal for Summer months. Telephone Cathedral 7405.

53D ST., BROADWAY—Newly furnished attractive 2-room apartment; bath, kitchenette; 8th floor; elevator building; $125. Cathedral 5825.

53D ST., 532 WEST—Handsomely furnished six-room apartment; seen by appointment; $300. Cathedral 7816.

54TH ST., 507 WEST—Unusual opportunity to secure most artistically furnished 2 and 4 room apartments, complete in every detail for housekeeping; at reduced rentals until September, with privilege of new lease until October, 1921. Telephone Cathedral 7880.

53D ST., 616 WEST (near Riverside Drive)—5 and 6 rooms, completely furnished; housekeeping apartments; high-class. Fisher.

53D ST., 502 WEST—For rent, 5-room furnished apartment, $110; no increase; south exposure; no children. E. Irwin.

54TH, 611 WEST (Near Riverside)—To Sept. 15, 3 large rooms, two baths; attractively furnished; southern exposure; $150. Mannes, Apt. 22. Phone Morningside 4490.

55TH, 620 WEST. (Apt. 5)—Furnished 4 rooms and bath; real kitchen; will accommodate three; May 1 to Oct. 1; $135.

56TH ST., 610 WEST (Apt. 72)—Exceptionally cool apartment, with balcony, view of river, comfortably furnished, five rooms and bath; $150 month, June 1 to Oct. 1. Mr. Ludwig, Morningside 3040.

56TH, (near Drive)—Immediate possession, seven-room apartment; $225. Cathedral 5825.

56TH, WEST (Morningside Drive)—Will sell lease and furniture, six rooms, $1,200. Lownsberry-Gage Co., 507 5th Av.

56TH ST., 419 WEST—Will sell attractively furnished four-room apartment, front, piano and lease; furniture mahogany, first class; $2,800; appointment by letter only. Delilah.

56TH ST., 419 WEST—Immediate occupancy, two rooms, bath, kitchenette, light, airy; $100 month; phone mornings before 10, Morningside 7706, Apt. 7H.

56TH ST. (Near Columbia University)—Attractively furnished two rooms, bath and kitchenette; rent $100. Phone Morningside 8200, Apt. 8H, forenoons.

57TH ST., 423 WEST (Apt. 74)—Attractively furnished three-room and bath apartment, overlooking Columbia campus. Phone Morningside 9070.

57TH ST., 501 WEST (Morningside Heights)—Attractive all-year location near Columbia University; artistically and completely decorated and furnished; southeastern corner apartment; third floor; six rooms; $300 monthly; to adults only; shown by appointment. Mrs. Young, Morningside 4886.

57TH, 620 WEST (Apt. 64)—General living room, kitchen; two persons. Call before 5 P. M.

57TH, 602 WEST—3-rooms, kitchenette, bath, independent apartment; lease given; $80.

57TH, 611 WEST—Three-room kitchenette apartment; top floor; elevator; light and attractive; $75 per month. Apt. 65.

57TH ST., 625 WEST—Sublet 6 rooms, attractive, front apartment, furnished; phone; overlooking Riverside. Kelley.

58TH, 615 W.—5 rooms, completely furnished, 3 or 4 adults, $125; references; lease. Apartment 12.

58TH, RIVERSIDE—New, beautifully furnished 5-room apartment, overlooking river; piano, Victrola; immediate possession; $150. Cathedral 9825.

58TH, 607 WEST (near Drive)—Elegantly furnished apt., bath, high class elevator apartment; $125. Apt. 31.

58TH, 530 WEST—Elegantly furnished three rooms, bath, kichen. Seen after 7 P. M. Audubon 3637, Apt. 43.

58TH ST., 508 WEST (Halycon Hall)—Elevator apartment; 6 rooms and bath; rent $105. Apply Superintendent, or Hyman & Co., or F. J. McMahon Co., St. Nicholas Av. cor. 182d St. Telephone Wadsworth 8910.

58TH ST., 626 WEST—Artistically furnished four-room apartment; private house; two doors west of Riverside Drive; May to September. Audubon 8104. Brodo.

58TH ST., 559 WEST (Apartment 40)—Four light large airy rooms, furnished, high class elevator apartment; Summer months.

58TH ST. and St. Nicholas Av., 1,000—Five rooms and bath for Summer, possibly longer; can be arranged. Phone Wadsworth 5230. Apartment 26.

59TH ST., WEST—Attractively furnished, modern, four-room apartment, complete kitchen, sublet May 15 to October; rent reasonable; seen by appointment. Phone Wadsworth 4339.

59TH, 615 WEST—Very attractive 3, 4 and 5 room apartments. Apply Jules Nehring. Wadsworth 2084.

59TH ST., 555 WEST—Four rooms and bath; furnished; six months or longer; references required; reasonable; seen 11 A. M. to 2 P. M. Apt. 3D.

59TH, 601 WEST—Completely furnished 5-room apartment, May to October; reasonable; piano. Wadsworth 3142. Apt. 1E.

59TH ST., 706—Completely furnished 4-room apartment for 2; convenient to elevated and 96th St. subway. Kornoy.

59TH ST., 46 WEST—Sublet, attractive, living room, bedroom, bath, kitchenette, roof garden. Phone Schuyler 5835.

59TH, 200 WEST—Elegant 5-room apartment; modern improvements; after 6. Vealle.

59TH, 21 WEST—Exceptional large, light, attractive 2-3 room apartment, bath, kitchenette, electricity, telephone, linen, maid service furnished; references; short or long lease; $150 to $200 monthly.

59TH, 17 EAST—Remodeled into small co-operation apartments; possession June 1. Apply Flagg, 15 East 4th St.

59TH, 104 EAST—Eight rooms, all improvement. possession June 1. Janitor.

59TH ST., 104 EAST—Elegant modern apartment, 2 rooms, bath, dressing room.

59TH, 57 EAST—One, two, three large rooms, bath, kitchenette; moderate prices.

59TH, 17 EAST (Near 5th)—5, 6, 4 rooms, bath; immediate occupancy; newly decorated; fireplaces; large; furnished or unfurnished; $105 to $135. Lenox 5617.

APARTMENTS TO LET.

Furnished—West Side.

60TH ST., 1 WEST—Four-room furnished apartment, $100 monthly; until October. Glover.

60TH, 29 WEST—First-class 4-room furnished apt.; $100 a month. Arnold, 5A.

60TH, 247 WEST—Four or five rooms, well furnished; perfect condition. Beidler.

60TH ST. (one block from drive)—Seven exceptionally large rooms, beautifully furnished; baby grand piano, Victrola; from May 15 to October 1, or to October 1, 1921. Phone 4753 Vanderbilt, 10 to 5.

60TH, 304 WEST—Beautifully furnished large room; dressing room; kitchenette; modern house.

60TH ST., 320 WEST—Handsome six-room apartment, May 1 to Oct. 1. Academy 1500.

110TH, 225 WEST.

Five rooms and bath, newly furnished; high-class elevator apartment; overlooking Central Park; rent reasonable. Apply Superintendent.

60'S—9 rooms, 3 baths, new building; beautifully furnished; $300. Columbus 1277.

61ST ST., 340 WEST—Modern elevator apartment house; newly furnished, hotel service. 2-3 rooms and bath; $25 per week and up; references required.

61ST TH ST., 200 WEST—Studio with bedroom, bath and kitchenette; immediate possession.

58TH, 47 WEST—Sublet very superior apartment, large room, kitchenette, exquisitely furnished.

58TH, 131 WEST—Living room, piano, bedroom, bath, kitchen; immediate possession. Wahl.

59TH ST.—To sublet, very large studio, north skylight and south light; furnished, $150 month, or share for $75. Address, with particulars, S 1047 Times Annex

SITUATIONS WANTED—Female.

BOOKKEEPER, experienced; good knowledge accountancy; capable taking entire charge. If intelligence and accuracy appeal to you, write A. V., Room 500, 99 Nassau St.

BOOKKEEPER, high school graduate, intelligent; one and a half years' experience, double entry, trial balances; good references. Ratner, 74 West 101st St.

BOOKKEEPER, five years' experience, double entry, trial balance, controlling accounts; salary $25; first-class references. J 166 Times.

BOOKKEEPER—Competent, 6 years' experience; wishes to connect with progressive concern; part engagement. Address A. W., 239 Cable Building.

BOOKKEEPER, eight years one concern; thoroughly competent, accurate, rapid, trial balances, control accounts; $30. H 784 Times Downtown.

BOOKKEEPER, assistant, two years' double entry experience, desires position; reputable concern; excellent references. H 758 Times Downtown.

BOOKKEEPER, stenographer; high school graduates; expert double entry; four years' experience; entire charge; $30. E 820 Prospect Building, Brooklyn.

BOOKKEEPER-STENOGRAPHER, 5 years' experience; competent; good writer; reference; salary $25. L 42 New York Times, Brooklyn.

BOOKKEEPER'S ASST.—Refined, young lady wishes a congenial employment with reliable firm; references. J 639 Times Downtown.

BOOKKEEPER, part time; write up books; daily or weekly; trial balances; reasonable. 742 Times, 3 Rector St.

BOOKKEEPER, thoroughly experienced; educated; export and import house preferred. E 118 Times.

BOOKKEEPER, thoroughly experienced, competent; knowledge stenography; salary $30-$35. H 414 Times.

BOOKKEEPER, experienced, capable, conscientious; good writer; references; salary $25. H 396 Times.

BOOKKEEPER, experienced in dress line, costs and trial balances; state salary. W 185 Times.

BOOKKEEPER, stenographer, correspondent, systematizer, expert, executive position; $40. M 126 Times.

BOOKKEEPER, 7 years' experience, controlling accounts, &c.; capable of taking charge; typist; $55 times.

BOOKKEEPER, 4 years' experience, trial balance, controlling accounts; $25. M 51 Times.

BOOKKEEPER, 7 years' experience, wishes position; other work required. C 726 Times Downtown.

BOOKKEEPER, double entry; stenographer; 5 years' experience; salary $35. M 852 Times.

BOOKKEEPER—Double entry, controls, balances; 6 years; $30. H 714 Times Downtown.

BOOKKEEPER, conscientious, part time. Mrs. Steinfeld, 2 East 127th. Tel. Harlem 1852.

BOOKKEEPER, double entry; seven years' experience; $30. M 796 Times Downtown.

CASHIER, (25); fairly experienced; desires responsible position; best references; salary $30. Cashier, 309 Times Downtown.

CHAMBERMAID, COOK, WAITRESS—Two Swedish girls wish positions together. Johnson, 240 East 124th St.

CLEANER AND LAUNDRESS, Swedish woman, good cleaner and laundress; will clean and put country residence in order for Summer. Mrs. Clark, 636 39th St., Brooklyn.

CLERICAL—Young lady, familiar with all office work, knowledge typewriting, two years' experience; excellent references. H 424 Times.

CLERICAL worker, experienced, neat, conscientious; $16. B 925 Times Harlem.

COMPANION to Lady—Young woman wishes position; useful companion, sews well, hairdressing, manicuring; cheerful, adaptable; personal references; $25 weekly and maintenance. E 56 Times.

COMPANION, Protestant, to lady or school children; well educated, trustworthy, neat sewer; refined home, where maid is kept, preferred; country, travel. H 426 Times.

COMPANION to lady, housekeeper, English woman, desires position in Rye or vicinity; will take full charge. Gillett, 707 West 180th St., City.

COOK, Belgian, middle-aged, competent, wishes position in family where maid is kept; can speak only French and Spanish; best references. H 422 Times.

COMPANION, superior woman, neither nurse nor maid, to be; willing to help usefully to lady in refined home; references. Address B. G., 283 West 125th St.

COMPANION, NURSE or chaperon for lady or young girl; capable. Carpenter, 56 West 86th. Schuyler 9852.

DECORATOR, interior; experienced; by hour; rates reasonable. Lenox 8966, between 2 and 3.

DRESSMAKER—First class designer, wishes more customers; reasonable prices; latest styles. Mme. Charlotte, 726 Madison Av. (corner 64th).

DRESSMAKER—Gowns made in one day; $10; home or out; remodeling, alterations. Mrs. D. McCormack, 61 West 128th.

DRESSMAKER; exceptional ability; late with leading house; home, out. M 361 Times.

DRESSMAKER; few days till June; out; $5. Tel. Melrose 5066, extension 46.

DRESSMAKER by day in private family; $4. Write Turnbull, 10 West 47th.

EXECUTIVE ATTENTION—
Do you need a bookkeeper? A brain worker, not merely a pen pusher? I have 5 years' commercial experience, 3 years' accountancy training; have managed a small office and handled the correspondence; can furnish best references; want to connect with a growing commercial concern or a firm of accountants. C 744 Times Downtown.

GIRL, colored; half-time work. Sadie Scott, 171 West 135th, top floor.

GOVERNESS, teacher, wishes situation; fluent English, French, German, elementary music, needlework; $30; country or West. M 126 Times.

GOVERNESS seeks care of children under 10; subjects: French, English, piano; highest credentials. Miss Maynard, 1268 West 77th St.

GOVERNESS, French; good references; wishes position to one child. T. B., 38 West 68th St.

HOUSE MANAGER, widow, 40 years old; educated and refined, wishes position; has experience; best references. E. F., care of Kraus, 411 West End Av. Schuyler 8536.

HOUSEWORK, general, colored woman; all adults; no washing. Minta Campbell, 60 West 142d.

INTERIOR DECORATOR, training and experienced, desires position. 46 Times.

LADY'S MAID wishes position as maid or visiting maid; experience and best of references. M 111 Times.

LAUNDRESS wants work Wednesdays. M. G., 245 West 136th.

MAID—French lady wishes position as visiting lady's maid few hours daily. J. P., care Pache, 253 West 22d.

MAID, Norwegian girl; experienced sewing. B 1189 Times Harlem.

NURSE, infant's trained, long experience, highest reference, wishes a position in American family with young infant; wages $75 per month. E. M., care of Mme. Leyaud, 780 Madison Av.

NURSE-COMPANION desires permanent position to chronic invalid; experienced, kind, tactful; three years last appointment; excellent references. Apply "K," 855 Central Park West.

NURSE—Competent, thoroughly reliable, refined infant nurse; entire charge. 79 Sherman Av., White, Apt. 4 D. Wadsworth 4932.

NURSE, competent; long experience (children); entire charge; best references; wages $70-$80. H 718 Times Downtown.

OFFICE ASSISTANT—21, knowledge bookkeeping, typing, general office routine, 2 years' experience; uptown preferred. M 157 Times.

OFFICE MANAGER, bookkeeper, 11 years' experience manufacturing line, wishes connection; reliable house which requires the services of a hard worker. M 366 Times.

PRIVATE SECRETARY,
competent to assume responsibility for busy executive; 15 years' experience; stenographic, bookkeeping, expert correspondence, general office routine; excellent credentials, character, ability. M 245 Times.

SALESLADY; $14; experience unnecessary. Weisbecker, 270 West 125th.

SALESWOMAN—Automobile agencies, why not try a young woman saleswoman? One with driving and mechanical experience as well as college education offers her services; what have you? B 918 Times Harlem.

SECRETARY - STENOGRAPHER — Thoroughly expert stenographer, typist, and general office assistant desires position; good knowledge of Spanish; salary $25. E 868 Times Downtown.

SECRETARIAL position wanted by refined Christian lady; business experience; knowledge French, German, Swedish, Danish, Norwegian, some Russian; typist. M 118 Times.

SECRETARY-STENOGRAPHER, HIGH-CLASS, POSSESSES GOOD JUDGMENT, INITIATIVE; EXPERT STENOGRAPHER; AMERICAN, PROTESTANT; $35-$40. M 898 Times.

SECRETARY-STENOGRAPHER, high school graduate, thoroughly experienced, possessing initiative, available immediately, competent; $30 weekly. J 841 Times Downtown.

SECRETARY - STENOGRAPHER, reliable American, high school graduate, Christian; knowledge bookkeeping; 3 years' experience; reference; $30. M 400 Times.

SECRETARY, experienced corresponding, librarian, proofreader, Christian; charge of office or assistant to executive; $40. J 252 Times.

SECRETARY-STENOGRAPHER, executive, refined varied experience, efficient; references; $35. M 134 Times.

SECRETARY - STENOGRAPHER, experienced, desires 3 to 4 hours' work daily. Andrews 1287.

SITUATION WANTED—Female.

STATISTICIANS, economic research; two young women, college graduates, several years' practical experience, foreign languages, desire connections with commercial or other organization. M 186 Times.

STENOGRAPHER—Private secretary desires to make change; 5 years' experience; thoroughly familiar with financial import and export work; rapid, accurate, reliable; best of references. Box 167 Times, 2 Rector St.

STENOGRAPHER or secretary; efficient; 5 years' experience brokerage; high school graduate; knowledge bookkeeping; $30. H 762 Times Downtown.

STENOGRAPHER (expert), dictaphone operator; six year's experience; capable private secretary; salary $35. Jeannette Olsen, 184 Maiden St., Brooklyn.

STENOGRAPHER - SECRETARY, cultured American young woman, fine personality, several years' experience; Grand Central district preferred. H 96 Times.

STENOGRAPHER-TYPIST, thoroughly experienced, desires position with established concern. Applicant, R., 264 West 140th St. Telephone 4149 Waterside.

STENOGRAPHER-SECRETARY, highly experienced and reliable; 9 years' experience; good shorthand speed; temporary position acceptable; $30. H 439 Times.

STENOGRAPHER; long experience; can assume responsibilities; intelligence, refinement; congenial surroundings; $25-$35. S 1078 Times Annex.

STENOGRAPHER—High school graduate; 2 years' experience, small downtown office preferred; salary $20. G 716 Times Downtown.

STENOGRAPHER-SECRETARY, 25 years old, 3 years' experience; conscientious and dependable. H 708 Times Downtown.

STENOGRAPHER—Four years' experience technical location; references; $35. K 909 Times Downtown.

STENOGRAPHER, office assistant, 3 years' experience; references; $20. C 680 Times Downtown.

STENOGRAPHER—Expert; four years' experience; high school graduate; references; $25. H 396 Times.

STENOGRAPHER—Four years' experience; efficient, willing, conscientious; $28. C 722 Times Downtown.

STENOGRAPHER, capable, willing, accurate, 3 years' experience; salary $25. 801, 1133 Broadway.

STENOGRAPHER—Capable, willing, neat; $18, years' experience; $20. C 717 Times Downtown.

STENOGRAPHER, expert, 8 years' experience, possessing initiative; $30. H 766 Times Downtown.

STENOGRAPHER, competent, rapid; four years' experience; available immediately; $30. M 384 Times.

STENOGRAPHER - SECRETARY, efficient, conscientious, thoroughly experienced; references; $25. C 737 Times Downtown.

STENOGRAPHER, experienced; $16; downtown. C. Hanger, 138 McDougal St., Brooklyn.

STENOGRAPHER-SECRETARY, thoroughly experienced, efficient, conscientious; $35. Schaaf, 139 Clermont Av., Brooklyn.

STENOGRAPHER, competent, willing, 2½ years' experience; advancement; $22. E 38 Times.

STENOGRAPHER, capable, accurate; four years' experience; $25. J 637 Times Downtown.

STENOGRAPHER-SECRETARY, knowledge bookkeeping; experienced, energetic; possess initiative. J 824 Times Downtown.

STENOGRAPHER, 5 years' experience, competent and thoroughly reliable; salary $25. S. Sherman, 200 East Broadway, city.

STENOGRAPHER, responsible, middle aged; no objection to out-of-town position; salary $80. H 426 Times.

STENOGRAPHER, Christian, 28, thoroughly experienced, excellent references; salary $25. M 366 Times.

STENOGRAPHER, 5 years' experience; willing worker; $23; reference. J 633 Times Downtown.

STENOGRAPHER, typist, expert, engineering experience, desires permanent position. M 738 Times Downtown.

STENOGRAPHER, thorough legal, commercial experience, desires position; $35. J 635 Times Downtown.

STENOGRAPHER, familiar with office routine; long experience; $26. C 783 Times Downtown.

STENOGRAPHER, Christian, 5 years' experience; competent, neat; $35. A. W., 1,097 3d Av.

STENOGRAPHER, 5 years' experience, competent, accurate, rapid; salary $30. M 127 Times.

STENOGRAPHER-TYPIST, expert, desires home work evenings. B 925 Prospect Av., Bronx.

STENOGRAPHER—High school graduate; 2 years' experience. C 709 Times Downtown.

STENOGRAPHER, experienced, efficient; $25 a week. Anna Mooney, 179 East 96th.

STENOGRAPHER, competent, five years' experience; salary $25. M 390 Times.

STENOGRAPHER, 2 years' experience wholesale house; salary $20. H 409 Times.

STENOGRAPHER, secretary, six years' varied experience; salary $30. G 225 Times.

STENOGRAPHER, experienced, neat, willing and trustworthy; salary $25. J 277 Times.

STENOGRAPHER, high school graduate, 2 years' experience; salary $25. 1 Times.

SWITCHBOARD OPERATOR desires position where she can be more than an operator and in time assume position of responsibility; knowledge chemicals, foodstuffs, oils, &c., etc. C 716 Times Downtown.

SWITCHBOARD OPERATOR—Eight years' experience; highly recommended; salary $25. Academy 2718.

TRANSLATOR—College graduate desires permanent position as Spanish, German or French correspondent. C 689 Times Downtown.

TYPIST, general office assistant; experienced, reliable; good mathematician; can operate switchboard; salary $23-$25. H 757 Times Downtown.

TYPIST, expert, experienced, prepared to do work at home; work called for and delivered. M 404 Times.

YOUNG LADY, 1½ business school training, wishes position as typist and stenographer. Kati Belough, 1,411 35th St., Brooklyn.

YOUNG LADY wants position to entertain children in or out doors for morning hours. Sharpy, 512 West End Av.

YOUNG LADY, refined, desires office work in country. C 732 Times Downtown.

YOUNG LADY wishes position as assistant in interior decorating. Times, 429 Times.

YOUNG LADY, refined, wishes employment afternoon or evening. M 372 Times.

YOUNG WOMAN, executive, intelligent, ambitious, with a good education, is anxious to become an asset to a reliable, established firm. B 919 Times Harlem.

Employment Agencies.

BERTHA CARLSON, Swedish Agency—First-class servants. 2,415 Broadway, cor. 90th.

SITUATIONS WANTED—Male.

ACCOUNTANT—Books systematised, audited, closed; tax specialist; arrangements firms without bookkeepers; corporation, partnership accountancy; reasonable. Greene, 1497 Hudson Terminal Building. Telephone Cortlandt 1379.

ACCOUNTANT, senior, age 30, highly recommended leading C. P. A.'s, desires position with financial house where a future is possible; married, Christian, character, ability. H 764 Times Downtown.

ACCOUNTANT, experienced American, single, age 26, desires change position; high-est references; ability, character; initial salary $3,000 yearly, provided opportunity advancement. M 788 Times Downtown.

ACCOUNTANT—Books opened, closed, audited, tax reports; arrangements firms without bookkeepers; $30 weekly. Goldwater, 135 Nassau. Telephone Beekman 7906.

ACCOUNTANT, executive, Christian, 25; financial statements, income tax, costs, investigations; experience, ability, character; $50. Auditor, 556 West 168th.

ACCOUNTANT, auditor, bookkeeper, experienced executive manufacturing, mercantile concerns, public accounting experience, audits without supervision. C 661 Times Downtown.

ACCOUNTANT, with the best of credentials, desires position with a future; one as traveling auditor preferred. K 864 Times Downtown.

ACCOUNTANT desires position with firm of certified public accountants in export house; 10 years' experience; references; salary $1,800. J 107 Times Annex.

ACCOUNTANT, 10 years' university training, also practical training with certified firm, desire to connect with C. P. A. firm. 128 Times.

ACCOUNTANT-BOOKKEEPER, 35, accounting student, experienced bookkeeper, desires connection with accountant or commercial firm; $30. M 378 Times.

ACCOUNTANT—Books opened, closed, systematized, audited, tax specialist, arranges firms without bookkeeper; reasonable. B. D., 204 Times.

ACCOUNTANT, office manager, systematizer; capable man; all credentials. K 949 Times Downtown.

ACCOUNTANT-BOOKKEEPER desires position in the country for Summer. M 142 Times.

ACCOUNTANT, junior, experienced, university training, desires permanent position with C. P. A. firm; references. M 113 Times.

ACCOUNTANT-BOOKKEEPER, fully competent with modern procedure; capable office manager; age 35; married. M 114 Times.

ACCOUNTANT—University student, 24, 3 years bookkeeper, 1 year junior accountant; highest credentials. H 761 Times Downtown.

ACCOUNTANT, junior; few months' experience, 4 years bookkeeper; references. M 380 Times.

ACCOUNTANT, ten years' experience, desires evening employment; can give four hours nightly. E 40 Times.

ACCOUNTANT—Will exchange services for desk room with accountant. M 119 Times.

ACCOUNTANT, general, cost and auditing, experienced, desires position with C. P. A. or corporation; have had full charge of accounting department and can install a cost system that will work; salary to begin, $2,500 per annum. M 795 Times Downtown.

ACCOUNTANT-AUDITOR, 28, married, Christian, eight years' accounting experience, public and private; college training; at present secretary and auditor of corporation; change desired for personal reasons. H 767 Times Downtown.

ACCOUNTANCY STUDENT, N. Y. U. EVENINGS, AGE 22, 2 YEARS' EXPERIENCE WITH FUR HOUSE, DESIRES RESPONSIBLE POSITION WITH RELIABLE CONCERN; A1 REFERENCES. C 720 TIMES DOWNTOWN.

ACCOUNTANT, thoroughly experienced office and credit management, freight and express claims, income tax, systematizing, commercial law, &c., highest credentials as to integrity and ability. H 741 Times Downtown.

ACCOUNTANT, 25, fully experienced, seeks connection with public accountant. J 256 Times.

ACCOUNTING STUDENT, 22, manufacturing bookkeeping experience, desires permanent position. C 726 Times.

ACCOUNTANT, semi-senior, experienced bookkeeper; Pace trained. L 548 Times.

ACCOUNTANT, 25, public, desires position two days week. C 901 Times Downtown.

ACCOUNTANT, senior, tax expert, seeks connection. H 773 Times Downtown.

ADVERTISING—Young man, experienced in agency production work, wishes larger opportunity in agency or as advertising manager; well educated, resourceful and painstaking; capable of taking full charge of accounts or can direct the publicity for any house; will work for a small salary with house that wants to grow and that appreciates the power of publicity; an interview requested. W 148 Times.

ADVERTISING MANAGER, 32, analytical and with successful sales as well as technical advertising experience, seeks opportunity to broaden market for firm which favors intelligence and diligence as a publicity policy rather than sensational or freakish methods; salary $5,000. E 2196 Times Annex.

ADVERTISING MANAGER, college graduate, American speaking several languages, trained in creating and directing publicity in this line, seeks connection to become associated with firm engaged in worldwide business. Z 2199 Times Annex.

ADVERTISING MAN—He has written business pulling consumer and trade publicity; personal appeal sales correspondence; executive ability; knows printing, engraving, paper; edited weekly trade paper; age 30. H 400 Times.

ADVERTISING MAN, expert on mail order plans and copy; available for spare time work. M 419 Times.

ADVERTISING—College graduate, constructive ability, keen, desires to write. M 408 Times.

ARCHITECT, efficient, approved methods, wide experience, responsible charge big work; desires position with corporation. N 755 Times Downtown.

ARMY OFFICER, technical graduate, about to receive discharge, desires position as structural concrete designer and detailer, resident engineer or executive's assistant. W 90 Times.

ARTIST, student with exceptional ability; can do all branches of commercial work; salary small. Q., 288 Lafayette Av., Brooklyn.

ASSISTANT TO EXECUTIVE,
university graduate, 30; extensive business experience of a diversified character; sales, correspondence, office manager; 5 years' experience traveling Orient and Levant; years branch manager large oil company; energetic, able and creative. P 239 Times.

AUDITOR-OFFICE MANAGER.
Thorough accountant, systematizer and efficiency expert; wide experience; 37; handle most difficult or chaotic conditions; department or branch store experience; exciting large proposition; salary $5,000; best credentials. E 50 Times.

BANK—YOUNG MAN, 25, WITH SEVERAL YEARS' TRAINING IN FOREIGN AND COMMERCIAL BANKING, DESIRES POSITION WITH A FINANCIAL INSTITUTION. H 319 TIMES.

BANK CLERK, 22, Jewish, experienced receiving teller, wishes position with banking institution, $160-$125. B 920 Times Harlem.

BOOKKEEPER, 4 years' experience; typist, stenographer, expert correspondent; accustomed to handle details with dispatch and accuracy; $30. M 180 Times.

BOOKKEEPER—Accountant, 24, capable executive; 8 years experience; expert correspondent; excellent references; seeks responsible position. M 424 Times.

BOOKKEEPER, competent correspondent, knowledge stenography, college man, 4 years' experience; married. L. S., 950 East 18th St., Brooklyn.

BOOKKEEPER, 22, experienced, reliable, wishes to connect with wholesale concern; can furnish best references. C 695 Times Downtown.

BOOKKEEPER, 32, married, Christian, 13 years' practical experience, controlling accounts, trial balance; highest credentials. H 761 Times Downtown.

BOOKKEEPER, 24, six years with wholesale house; double entry, controlling accounts, trial balance, credits; take full charge; excellent references. Z. W., 209 Cabe Bldg.

BOOKKEEPER-ACCOUNTANT, 27, university trained, 7 years' experience, full charge accounting; highest credentials; moderate salary. M 401 Times.

BOOKKEEPER, experienced, stenographer; 21; university accounting student; best references; salary $30. Box 31, 324 Rockaway Pkwy., Brooklyn.

BOOKKEEPER-ACCOUNTANT, 30 married; thoroughly experienced office manager, or assistant, credits, &c.; references; salary $35. E 26 Times.

BOOKKEEPER, 24, well educated, thoroughly experienced in modern methods, desires position with advancement. Leiner, 276 Stanton St. City.

BOOKKEEPER—Summer hotel or club; high school graduate; two years' good commercial experience; $125 per month, board and lodging. J 27 Times.

BOOKKEEPER-ACCOUNTANT, experienced, energetic; back work, monthly audits. J. Friedland, 6 Rutgers St., City.

BOOKKEEPER — Accountant, 27; expert; double entry; executive. Chelsy, 47 East Third St.

BOOKKEEPER and shipping clerk, 24, 5 years' experience; $25-$30; best references. J 236 Times.

BOOKKEEPER, 26, five years' experience, controlling accounts; thoroughly competent; salary $35. H 760 Times Downtown.

BOOKKEEPER, 5 years' experience, trial balance, control accounts; $30. C 666 Times Downtown.

BOOKKEEPER-MANAGER, controlling accounts, trial balances, private ledger; salary $35-$40. H 381 Times.

BOOKKEEPER, typist and general office man, 28, eight years' experience metal, plumbing and heating. Pollak, 251 East 90th.

BOOKKEEPER-TYPIST, 17, experienced, highly recommended. W 712 Times Downtown.

BOOKKEEPER, experienced, to work few hours evenings and Saturday afternoons, Box 22, 206 Broadway, Brooklyn.

BOOKKEEPER, 26, experienced controls, statements, costs; references; $30. C 735 Times Downtown.

BOOKKEEPER-STENOGRAPHER (30), experienced control accounts, trial balances. M 145 Times.

BOOKKEEPER-ACCOUNTANT, 25, married, salary $50; employed. K 803 Times Downtown.

BOOKKEEPER, double entry, desires work spare time; statements, reports. E 31 Times.

BOOKKEEPER, experienced, and salesman, 23, wishes evening position. Winkler, 329 East 90th St.

BOOKKEEPER—5 years' experience sales, purchase ledgers, also payrolls. E 89 Times.

BOOKKEEPER, 19, experienced; accurate; monthly balances; salary $25. M 759 Times.

CARETAKERS—Responsible couple, man employed, wish care of house or apartment. Address Housekeeper, 117 West 72d St.

CATERER—Hotel-restaurant man, experienced in back of house; consider feeding employes in manufacturing plant. M 194 Times.

CHAUFFEUR—Japanese, thoroughly experienced, private family; exceptional mechanic; highest references from former employers; specials on Simplex, Pierce, Packard and others; will consider city or country; present employer in the city; interview evening; no card, only letters. Matajiro, 212 West 50th, Mason Garage.

CHAUFFEUR, Japanese, capable mechanic and careful driver, ten years' experience, including three years' shop work, thoroughly familiar with high-grade cars, wishes position with private family; married, no children; wife, if desired, as seamstress or maid; city or country; both refined; best references. J 272 Times.

CHAUFFEUR, mechanic, 32, French, married, no children, 15 years' experience on high-class private cars; expert driver; overhaul and repair any make motor; wishes private position; city or country; $40 weekly. La Monte, 139 East 71st.

CHAUFFEUR, Norwegian born, American citizen, eleven years' experience in New York City as private chauffeur, excellent references, four years last position, capable mechanic, neat, courteous; city or country. Telephone Greeley 3926.

CHAUFFEUR-MECHANIC, Swedish, 10 years' experience, wishes position with private family; city, country; careful driver, willing, strictly sober; best references. Skoglund, 342 East 65th.

CHAUFFEUR, mechanic, married, seven years' experience on Pierce-Arrow cars, wishes position in country, with living quarters. E. C., care of Clancy, 742 2d Av.

CHAUFFEUR-MECHANIC—Irish, 10 years' experience, private family, reliable, steady position; wages $25-$30 per week and board; write particulars. B 97 Times.

CHAUFFEUR-MECHANIC,
10 years' experience; any car; good references; private family preferred. W 566 Times.

CHAUFFEUR, 35; married, Swedish, 12 years' experience, wishes position year round, country; best references. Swanson, 97 Post Av.

CHAUFFEUR-NURSE—Man, 28, country, city or travel; experienced, reliable; references. H 355 Times.

CHAUFFEUR wishes position; splendid references; 3 years with last employer; mechanic, Harry McNussen, 203 East 74th.

CHAUFFEUR-MECHANIC, 21, best references, willing and obliging; city, country. Behrens, Plaza 943.

CHAUFFEUR, mechanic, married, six years' experience on all cars; A1 references. V. Wright, 504 West 139th St. Harlem 6956.

CHAUFFEUR wishes position, private; 5 years' experience; Packard preferred. M 15 Times.

CHAUFFEUR-MECHANIC, French, married; long experience; good references. C., 1,883 Avenue A.

CHAUFFEUR-Mechanic, experienced, prosperous employer; references. Box 213, 862 Columbus Av.

CHAUFFEUR—Experienced all cars, own repairs. Turco, 98 East 117th St., City.

CHAUFFEUR, 32, wishes position after 6:30 P. M.; reference. Barpas, 321 9th Av.

CHAUFFEUR, 10 years' experience; employed; salary $25. Box 126, 1,441 3d Av.

CHIEF CLERK, 11 years' steamship, railroad experience, now with largest Central, South American steamship corporation, knowledge Spanish, married, desires suitable position. H 416 Times.

COACHMAN, single, middle aged, caretaker; thoroughly experienced care horses; careful driver; trustworthy; generally useful; references. M 102 Times.

COUPLE, Japanese; man first-class chauffeur and mechanic, nine years' experience in driving and shop work; wife maid or housewerking; wishes position in private family, country preferred; both refined; best references. J 274 Times.

COUPLE, young, position as cook and butler. Phone Gramercy 8626.

DRAFTSMAN, expert machine and tool designer, graduate mechanical engineer desires to do work. J. Lapkin, 1,118 Findlay Av., Bronx.

DRAFTSMAN, mechanical, 26 years of age, 4 years' experience as detailer; no tracer. H 719 Times Downtown.

DRAFTSMAN-ENGINEER, graduate, concrete structural, mechanical, general engineering. 794 Times Downtown.

ELEVATOR OPERATOR or porter, day work, by young married man; references. C. G. W., 215 West 139th St.

ESTIMATOR and salesman; six years' experience in structural steel and ornamental iron work; well acquainted with New York and suburban trade; can furnish A1 references. M 147 Times.

EXECUTIVE.
COLLEGE GRADUATE WITH BROAD TRAINING IN BUSINESS AND INDUSTRY, AND EXPERIENCE IN EXECUTIVE, SELLING, MARKETING AND OTHER PROBLEMS WILL BE OPEN FOR PERMANENT CONNECTION IN A CONSERVATIVE PRIVATE CAPACITY. ATTRACTIVE PROPOSITION BY PRESENT EMPLOYER. H 870 TIMES.

EXECUTIVE—Young man, 24, married, well educated, proven executive ability, Pace & Pace accounting student, can manage office, tactful, not afraid responsibility or work; salary secondary opportunity; present salary, War Department, $5,000. C 683 Times Downtown.

EXECUTIVE, WELL EDUCATED, SEVEN YEARS' BUSINESS EXPERIENCE, DESIRES POSITION WITH RELIABLE ORGANIZATION WHERE ABILITY WILL BE RECOGNIZED AND REWARDED; EMPLOYED; SALARY $50; LOCATION NEW YORK CITY. H 405 TIMES.

EXECUTIVE—ARE YOU INTERESTED in a $5,000 man who has thorough knowledge in Oriental and domestic rugs, conducted with one concern with years in the capacity selling, buying and executive? L 573 Times.

EXECUTIVE, with ten years of training in office management, accounting and practical business experience, desires connection with reliable concern; A1 reference. M 115 Times.

EXECUTIVE'S ASSISTANT, well educated, American, 34, capable correspondent, office manager, all around office man, seeks opening with reliable concern; highest credentials. L 878 Times.

EXECUTIVE, candy, chocolate, executive, also expert, seeks opportunity; thoroughly posted manufacturing to retailing. M. Ahronson, 949 West 179th St.

EXECUTIVE'S ASSISTANT, experienced bookkeeper, office work; understands business administration; accountancy trained; leave New York. E 44 Times.

EXPORT MANAGER—American-born, Christian, 35, married; 16 years' practical export experience, two prominent manufacturers and jobbers with world-wide trade; thoroughly capable developing export business; knowledge Spanish; exceptional character; remuneration $6,000. H 405 Times.

EXPORT MANAGER.
13 years' experience all branches export business; qualified to assume full charge export department; Spanish, French and Portuguese; has traveled abroad. H 430 Times.

FACTORY MANAGER—Considerable production experience; cost accountant. Webster, 1,072 Bergen St., Brooklyn.

JAPANESE cook and butler wants situation private family. H 697 Times Downtown.

LAWYER AND INVESTIGATOR.
15 YEARS' COURT PRACTICE, COMMERCIAL LAW AND REAL ESTATE; 10 YEARS INSPECTOR, INVESTIGATOR AND LEGISLATIVE EXPERIENCE; RECENTLY RETURNED FROM CRIMINAL AND CIVIL INVESTIGATION ABROAD WITH GOVERNMENT JOB WITH LAW FIRM, REAL ESTATE OR CORPORATION SERVICE ANYWHERE; U. S. OR FRANCE PREFERRED. H 401 TIMES.

MAINTENANCE ENGINEER, technical graduate electrical engineering; 4 years experience maintenance of low voltage equipment. M 109 Times.

MAN, 25, university graduate, Ph. D., knowledge French, English, German, Italian, expert typist, familiar with scientific work, desires position; moderate salary to start. C 683 Times Downtown.

MAN, 45, experienced office routine, stenography, typewriting, desires position of general usefulness; employment partly outside preferable; A1 references; trustworthy. E 95 Times.

MAN, age 42, responsible, desires position as cashier, collector or similar occupation. C 735 Times Downtown.

MAN, 34, desires outside work, salesman; experienced investigator. K 901 Times Downtown.

MAN—Intelligent American, 30; position at anything; best reference. M 96 Times.

MANAGER, 7 years' experience hotel, restaurant and bathing pavilions, would like position Summer season Raven Hall, 540 Ocean Av., Brooklyn.

MANAGER—Eight years' factory experience; good time study and production man; any line; 250 men; with advancement. J. F., Room 1108, 165 Broadway.

OFFICE MAN, Christian, 28, executive ability, 10 years' experience as cashier, bookkeeper, office manager and handling help; $2,600 to start; highest credentials. C. J. W., 247 East 37th St.

OFFICE MANAGER, active young man of proved ability; capable correspondent, proficient bookkeeper, practical business knowledge. M 132 Times.

OFFICE ASSISTANT, correspondent, with knowledge of figures, good penman, reference, desires position in office. B 917 Times Harlem.

PACKER, 26, parcel post, freight, express, desires position; references. M 140 Times.

PLUMBER, steamfitter, expert mechanic, desires work; all around man. M 367 Times.

PURCHASING AGENT'S ASSISTANT, experienced buying electrical hardware, steam, janitors, stationery, packing supplies, &c.; age 27; $38; reference. C 731 Times Downtown.

PURCHASING AGENT, 20, capable, aggressive, thorough knowledge supplies, raw materials; able correspondent and expediter. M 388 Times.

REAL ESTATE—Position in management department; expert handling of repairs, alterations, violations and insurance, schedule work, experienced collector, manager. Box 26, 1,515 3d Av.

REAL ESTATE MANAGER will collect rents, keep accounts, make leases; good management. J 255 Times.

REPRESENTATIVE—Army officer who is resigning from the service, age 28, desires position representing, or otherwise connected with American firm in foreign country, preferably the Orient; one year's experience with steamship lines of the Mediterranean, located at Genoa and Marseilles; experience with automobiles, trucks and tractors; also wholesale and retail selling to merchants; possesses tact, diplomacy and is resourceful. Address E 2111 Times Annex.

SALESMAN, 40, REPRESENTATIVE FAMILIAR WITH JEWELERY AND DEPARTMENT STORE TRADE, EAST AND MIDDLE WEST, WISHES TO HANDLE A GOOD PROPOSITION. TELEPHONE UNION 8077.

SALESMAN, technical man, 10 years' electrical contracting business with little knowledge of selling, wants to connect with electrical or mechanical house. G 224 Times.

SALESMAN—Southern territory; young man with many years experience desires connection with reliable concern; will consider only meritable line; excellent credentials. H 429 Times.

SALESMAN—RESIDENT
wishes agency for reliable house for New England States; New York City references. Louis Bernstein, care Baker, 28 Norman St., Salem, Mass.

SALESMAN—Good one. My firm can't fill orders in national advertising field. You will need ideas like mine this season. All the references you want. Tinpan promenades save postage. D 903 Times.

SALESMAN desires different connection; has been selling merchandise across Continent and along Pacific Coast; extensive executive and buying experience. W 137 Times.

SALESMAN, 34, beginner, willing and ambitious, wishes to connect with shoe firm as outside salesman; thoroughly acquainted throughout Westchester County. E 47 Times.

SALESMAN—Thoroughly experienced; desires connection with mercantile concern selling staple line; city; salary and commission. H 355 Times.

SALESMAN—Honorably discharged army officer, 33, connect with advertising concern; energetic, reliable; can show results. G 226 Times.

SALESMAN, aggressive, tactful, magnetic, desires connection with reliable firm where industry and efficiency is appreciated. M 383 Times.

SALESMAN, 23, following department store trade east of Chicago; splendid record; producer; salary and commission. M 94 Times.

SALESMAN, grocery specialty, cracker-jack, city, road; available; salary Mahrer, 488 West 144th.

SALESMAN, 27, live wire, educated, neat appearance, inside or outside; highest references. C 674 Times Downtown.

SALESMAN, capable and reliable, wishes good line; commission. N 882 Times Downtown.

SALESMAN, leather goods, following city and road; available; drawing accounts. M 407 Times.

SALESMAN—Young man, 21, wants position selling merchandise for responsible business firm. J 633 Times Downtown.

SALESMAN, 30, wishes position, city; salary and commission. Write Salesman, 6,925 Broadway.

SALESMAN, 34, pleasing personality, capable; prefer waist house. C 706 Times Downtown.

SALESMAN, specialty, 27, married, high grade, desires connection with reliable concern, city; drawing account. M 101 Times.

SALESMAN desires a good house; staple line. Kling, 4,046 Vyse Av., Bronx.

SECRETARY-STENOGRAPHER, Underwood operator; best references from previous employers for long term services in general office work; have five years in army transport service; salary $20 to $25 per week to start. C 732 Times Downtown.

SECRETARY, stenographer, 23, correspondence, sales ability, six years' practical experience, possessing ability, initiative, enthusiasm; desires position offering future; salary $20-$25. 409 Times.

SECRETARY - CORRESPONDENT, stenographer, 26, single, fitted by training and experience for general business administration, seeks a real opportunity; $40 to begin. J 232 Times.

SECRETARY, expert stenographer, 22, 3 years' experience, desires position with good house; best references; $30. M 105 Times.

SECRETARY, Christian, 28, married, ten years' experience; college trained; with general officer for two years. M 183 Times.

SHIPPING ROOM MANAGER, Christian, 30 years old, good education, competent to take full charge receiving, packing, shipping, routing trucks; excellent references. L 880 Times.

SHIPPING MANAGER, 34, full supervision receiving, packing, shipping, routing, trucking, reconditioning, correspondence, help. Stamm, 2,064 Gates Av., Brooklyn.

SHIPPING CLERK, expert, 19 years old; over 3½ years' experience South American shipping. H 776 Times Downtown.

STENOGRAPHER, secretary, age 26, experienced, capable, conscientious, well trained, educated, refined; finest references. M 309 Times.

STENOGRAPHER SECRETARY, age 24, correspondent, bookkeeper, expert typist, capable, trustworthy, responsible; highest references. Write B. M., 205 Times.

SHIPPING CLERK, 25, 6 years' experience, would like to be connected with some reliable concern; will interview agencies. K 976 Times.

SHOW CARD WRITER, letterer and decorator, age 24, wants position good live firm; references. M 409 Times.

STENOGRAPHER-CORRESPONDENT, 22, rapid, accurate, neat, 5 years' experience, desires position with advancement. Victor Ferrari, 86 Macdougal St.

STENOGRAPHER-SECRETARY, 24, college graduate, 2 years' experience, capable, accurate, thorough, $32. C 710 Times Downtown.

STENOGRAPHER and experienced office

HELP WANTED—Female.

MODEL—Stylish young lady as model for misses' suits. Must be perfect 16. Louis Goldstein Co., 38 East 29th.

MOTHER'S HELPER—A refined woman between the ages of 30 and 40 years can secure congenial work and good home in country (90 minutes from city) if satisfactorily recommended. Write, giving full particulars, O 719 Times Downtown.

MOTHER'S HELPER wanted; willing and capable; city in Summer. Apply after 6 Wednesday and Thursday evening. Keyes, 326 West 111th St.

NURSE to take entire charge of boy 3½ years old; excellent salary. Phone Decatur 1700 or Mrs. C. Bossum, 319 New York Av., Brooklyn.

NURSE, hospital training, infant 8 months; capable; references; Wednesday after 10. 29 St. Nicholas Terrace, Apt. 2B, 129th St.

NURSE, experienced, for infant 4 weeks old. assist child if years; call all day, 77 West 45th, Apt. 4A. Bryant 9236.

NURSE—Graduate Throat and Nose Hospital; $80 and maintenance. Call 221 East 87th.

NURSE, experienced, for girl 3 years old; best references; good wages. Call between 10 and 1, Mrs. Wolf, 500 West End Av.

NURSE, practical, generally useful; care old lady; no laundry; call afternoons, 2 days. Beckhold, 1,137 Lexington Av., 81st St.

NURSE—Woman, white, to take care of child 10 months old; country for Summer. Apply 325 East 58th St. Tel. Lenox 4291.

NURSE for one boy, age 6, experienced and good references required. Call Wednesday between 2 and 3. Apt. 2A, 236 West 70th St.

NURSE, for infant; excellent wages. Apt. 7 East, 217 West 80th.

NURSERY GOVERNESS and mother's helper, experienced in care of children; exceptional opportunity for right person; congenial surroundings; half hour from city; one leaving for permanent position; good salary. Box 381, 1626 St. James Bldg.

OFFICE GIRLS, 14 to 16, in office of large insurance company; good chance for advancement to higher positions. Address P. O. Box 303, City Hall Station, N. Y.

OFFICE ASSISTANT AND TYPIST, experienced; give references and salary expected. W 698 Times Downtown.

OFFICE ASSISTANT, accurate at figures, writeboard, filing; experience necessary. Call 12 to 2, Room 219, 10 Bridge St., N. Y. C.

OFFICE GIRL—Wanted, young girl to answer callers in law office. Apply 12th floor, 60 Liberty St.

OFFICE GIRL—Neat young girl; experience unnecessary; beginner; $45. Dilg, 1,780 Broadway.

OPERATOR wanted for a small switchboard downtown; unusual surroundings, salary and bonus. Apply 33-34 Nassau St., New York City, Room 610.

PARCEL WRAPPERS.
YOUNG WOMEN TO WRAP AND INSPECT COATS, SUITS AND DRESSES; THOSE WITH DEPARTMENT OR SPECIALTY STORE EXPERIENCE PREFERRED; EXCELLENT SALARIES, UNLIMITED OPPORTUNITIES FOR ADVANCEMENT.
STEWART & CO.
8TH AV. AT 37TH. ST. EMPLOYMENT OFFICE—37TH ST. ENTRANCE.

PUNCH PRESS HANDS.
Steady work; good pay. Dictograph Products Corp., Rockaway Road and Beaufort St., Jamaica, L. I.

UNDERWOOD BOOKKEEPING MACHINE OPERATOR—One thoroughly familiar with machine for position in downtown bank; starting salary $100 per month. H 787 Times Downtown.

UNDER—STEADY POSITION; LIGHT COLORED GIRL ONLY NEED APPLY. AUDUBON THEATRE, 165TH ST. & B'WAY.

SALESWOMEN
FOR MILLINERY, BLOUSES AND DRESSES, WITH DEPARTMENT OR SPECIALTY STORE EXPERIENCE; ACCUSTOMED TO HIGHT-CLASS CLIENTELE.
STEWART & CO.
8TH AV. AT 37TH. ST. EMPLOYMENT OFFICE—37TH ST. ENTRANCE.

SALESLADY to handle established school guide outside city; experience unnecessary; permanent; promotion; $1,600 first year. Address Dept. C, 306 5th Av.

SALESWOMEN.
GIMBEL BROTHERS, 33d St. and Broadway, require experienced saleswomen for CORSETS, BOOKS, VEILINGS, RIBBONS, GLOVES, SHOES, NOTIONS, KIMONOS, TOILET ARTICLES, MUSLIN UNDERWEAR, INFANTS' WEAR, ART EMBROIDERY, MILLINERY, WASH GOODS, WOMEN'S NECKWEAR, NEGLIGEES, HOSIERY, WOMEN'S UNDERWEAR; also 50 EXTRA SALESWOMEN to work 3, 4 or 5 days each week. These positions present exceptional opportunities for bright and ambitious women paying good salaries and high commissions based on sales.
Apply Employment Office, 5th Floor.

SEAMSTRESS, experienced, for repairing, reconstructing and embroidering; first-class references. Apply 5 West 56th.

SECRETARY-STENOGRAPHER wanted to executive in large corporation; must have high school education or equivalent, and be willing to work after business hours when necessary; good opportunity for right party; reply, stating age, education, experience and salary expected. V 675 Times Downtown.

SECRETARY-STENOGRAPHER to busy executive; young woman of good personality, between 25 and 30 years; common sense, adaptability and loyalty essential; excellent opportunity for experienced woman. Call WEDNESDAY or THURSDAY between 4 and 5:30 P. M. at 13 East 44th St., 4th floor. NO INFORMATION BY PHONE.

SECRETARY, stenographer; one who is tactful, capable of taking charge small office for busy executive. J 248 Times.

SOCIAL WORKER, experienced, to solicit funds for known local national charity institution; splendid opportunity; commission and expenses. Call 9 to 1, 160 East 25th St., Room 4, see Mr. Peshkin.

STENCIL FILER—Young woman, experienced in filing stencils; permanent position with steady advancement. McGraw-Hill Co., 10th Av. and 36th.

STENOGRAPHER — Intelligent, ambitious young woman who has had some experience and who can be trained for responsible work; when replying state age, detail of education and experience if any, religion and salary expected. W 151 Times.

STENOGRAPHER AND TYPIST—A permanent position for a young woman with a good deal of typing; 2 years' experience and ability to take rapid dictation. Elevator Supplies Co., 15th St. and Willow Av., Hoboken, N. J.

STENOGRAPHER wanted for editorial department of publishing company; splendid opportunity; state experience and salary expected. Address Opportunity, P. O. Box 624, City Hall Station, New York City.

STENOGRAPHER, experienced, accurate and rapid; large corporation in Grand Central Station neighborhood; apply in own handwriting, stating qualifications and salary expected. 886 Times.

STENOGRAPHER, experienced young lady; large export-import concern has permanent position for accurate, intelligent stenographer; state salary, full qualifications. A. F., 635 Times Downtown.

STENOGRAPHER — Competent, accurate, having about two years' experience and willing to take dictation; desirable opportunity; Christian firm; state age and salary desired. W 144 Times.

STENOGRAPHER—Real opportunity for capable young person with some experience; permanent position with Christian firm; state education, experience; salary $20 to $22, with advancement. H 782 Times Downtown.

STENOGRAPHER and typist, competent, rapid, familiar with general office work and correspondence. Apply H. J. Walsh, Chevrolet Motor Co., Broadway and 57th St.

STENOGRAPHER AND REMINGTON OPERATOR FOR PERMANENT POSITION. REPLY, STATING EXPERIENCE, REFERENCES AND SALARY EXPECTED, BOX 93, TIMES SQUARE D.

STENOGRAPHER wanted in law office; permanent; no previous legal experience necessary; excellent chance to learn legal work; good salary; opportunity for advancement. Room 419, 11 Chambers St.

STENOGRAPHER, EXPERT, ALERT, REFINED, WILLING AND WHO CAN USE HER HEAD; HOURS 8:15 TO 12; PERMANENT; GOOD PAY, ADVANCEMENT. MR. MORGAN, 475 10TH AV., COR. 36TH.

STENOGRAPHER, experienced, $18-$25; Oliver machine; register now; free service; experience placed promptly. The Oliver Typewriter Co., 310 Broadway, New York. Ask for Mrs. Mackey.

STENOGRAPHER FOR OFFICE WORK AND TO ADDRESS ENVELOPES; GOOD PAYING POSITION. DAVIS GAN SERVER GOODS, FLEMING BUILDING.

STENOGRAPHER—VERY RAPID AND ACCURATE IN TRANSCRIBING; STATE AGE, RELIGION, EXPERIENCE AND SALARY DESIRED. T 141 TIMES.

STENOGRAPHER—Capable, willing and accurate stenographer and typist wanted in law office; state experience, age and salary expected. C 747 Times Downtown.

STENOGRAPHER, experienced, for motion picture concern; salary $20 start; good prospects. Call 10-12, First National Exchange, 6 West 48th St., 11th floor.

STENOGRAPHER, experienced in purchasing department; correspondence and orders; must be rapid and accurate; large Brooklyn manufacturer. H 882 Times Downtown.

STENOGRAPHER, Underwood operator; thirty experienced, in advertising office; must be able to start. Apply, personally, Topps, 30 Church St., Room 1817.

STENOGRAPHER — Spanish and English stenographer, experienced only; good salary, steady position. Charles Strier, 3 and 5 West 18th St.

STENOGRAPHER AND TYPIST.
Citizen machine experienced rapid and accurate operator. Phillips-Jones Corp., 320 East 134th.

STENOGRAPHER—Neat appearance; would consider beginner; answer, giving age, salary desired and telephone number. T 139 Times.

STENOGRAPHER and office assistant in advertising agency; high school graduate preferred. Address in own handwriting, W 168 Times.

STENOGRAPHER WANTED—IF YOU ARE COMPETENT AND ABLE TO CONCENTRATE ON YOUR WORK, WILLING TO STAY EACH DAY UNTIL YOUR WORK IS COMPLETED, WE OFFER YOU A POSITION WHERE YOUR SALARY WILL BE MEASURED ONLY BY YOUR DEMONSTRATIVE ABILITY; IN YOUR APPLICATION, STATE AGE, NATIONALITY, EXPERIENCE, SALARY DESIRED AND YOUR TELEPHONE NUMBER. WRITE "W X." Box 14, 1358 BROADWAY.

STENOGRAPHERS.
WE HAVE A FEW VERY DESIRABLE OPENINGS FOR STENOGRAPHERS IN OUR ADVERTISING AND BUYING OFFICES. THE PAY TO START IS ABOVE THE AVERAGE AND OPPORTUNITIES TO ADVANCE INTO RESPONSIBLE POSITIONS ARE MANY.
THE CHARLES WILLIAM STORES,
25 WASHINGTON STREET,
BROOKLYN, NEW YORK.

STENOGRAPHER.
A large downtown corporation has a vacancy for a first class stenographer for general rapid dictation; this is a position that can be developed into something worth while for a conscientious and accurate worker; initial salary $27; advancement as ability warrants; state religion, detailed experience and age. V 707 Times Downtown.

STENOGRAPHERS.
A downtown company offers exceptional opportunity to clean-cut girl over 16; experience is not necessary, pleasant environment and agreeable associates; advancement depends only upon ability; hours 9-4:30, Saturday, noon; state age, education, experience. Box 378 Times Downtown.

STENOGRAPHER able to attend to all office details and one who can attend to business during the absence of the owner; although business is small, there are many details, therefore matured young lady is preferred; surroundings are very congenial; state full details in your letter, including age and salary expected. W 110 Times.

STENOGRAPHER wanted by large New York City corporation; local resident preferred; excellent opportunity for the right person; applicant must be neat and willing; give age, experience, salary desired and telephone number. W 181 Times.

STENOGRAPHER AND TYPIST—BRIGHT BEGINNER OR ONE WITH SOME EXPERIENCE TO BE DEVELOPED AND TRAINED FOR FIRST-CLASS POSITION OFFERING SPLENDID OPPORTUNITY FOR FUTURE. ELLAY CO., 101 5TH AV.

STENOGRAPHER and bookkeeper wanted for general office work in wholesale house; good chance for advancement; steady position; state salary desired. H 754 Times Downtown.

STENOGRAPHER, experienced; one capable of meeting people and operating switchboard intelligently; good position for right party. 10th floor, 43 West 36th St.

STENOGRAPHER AND TYPIST, knowledge of office detail; must be competent and accurate; for Christian wholesale linen firm. Apply 14 Wendell St.

STENOGRAPHER,
EXPERIENCED, HIGH SCHOOL GRADUATE.
GRAS, 392 5TH AV.

STENOGRAPHER wanted; experienced typist and short-hand operator; good opportunity. H. W. Haft & Bros., Inc., 104 West 27th St.

STENOGRAPHER wanted by Christian firm. Apply in person to John J. Deery Co., inc., Vernon and Harris Avs., L. I. City, N. Y.

STENOGRAPHER AND TYPIST.
Good pay, steady, good opportunity. T. Debany Co., 110 President St., Brooklyn.

STENOGRAPHER — Spanish-English; with knowledge of French. Paul Wenger Corp., 56 Liberty St.

STENOGRAPHER, experienced; advertising agency; $20 to begin. Room 1006, World Building.

STENOGRAPHER with some experience wanted in daylight law office. Call Room 2301, 61 Broadway.

STENOGRAPHER wanted; thoroughly qualified; not a secretary. Brown-Wheelock Co., 44 St. and 6th Av. Vector.

STENOGRAPHER wanted, preferably one experienced in insurance offices; $20. Kaymore Co., 2,529 Broadway.

STENOGRAPHER AND TYPIST; must be accurate; temporary position. Women's Municipal League, 14 East 40th St.

STENOGRAPHERS, thoroughly experienced, rapid and accurate; familiar with office details; $23-$25. Apply Singer Bldg.

STENOGRAPHER, in insurance office; state experience, salary desired. J 645 Times Downtown.

STENOGRAPHER, in downtown Christian exporter's office; state age, experience and reference; salary $20. Z 2194 Times Annex.

STENOGRAPHER—Permanent position large corporation; good salary. Room 616, 30 Broad St.

STENOGRAPHER and typist, bright young lady; salary $20 per week; advancement. Apply 329 Columbus Av., 76th St.

STENOGRAPHER
with experience in purchasing department. Address G. P., 209 Cable Bldg.

STENOGRAPHER, to take dictation in Yiddish; excellent opportunity for the right young woman. Apply 174 2d Av.

STENOGRAPHER and office assistant; restaurant experience preferred; salary $20 and lunches. M 384 Times.

STENOGRAPHER wanted for automobile company; state experience and salary wanted; Christian firm. W 126 Times.

STENOGRAPHER—Experienced law stenographer. Call 366 Broadway, Room 512.

STENOGRAPHERS — Must be experienced; $28 to start. Box 622, City Hall Station.

SWITCHBOARD OPERATOR, experienced; one who can be useful in office. Borence Importing Corp., 45 Broadway.

TEACHER or advanced student for Summer months, handling school guide in sales field; healthy, enjoyable, refined position; $275 for three months, $156 for two months; bonus also. Address Dept. D, 303 5th Av.

TEACHER — Wanted immediately expert teacher of Isaac Pitman shorthand for established school of thin city. Address full particulars to Isaac Pitman & Sons, 3 West 45th St.

TEACHER, Isaac Pitman shorthand; evenings. Box 56, Station W, Brooklyn.

TELEPHONE OPERATORS.
A large corporation requires the services of several telephone operators, with central office experience preferred; salary to start $16, with excellent chance for advancement; hours, 5 P. M. to midnight. W 749 Times Downtown.

TELEPHONE OPERATOR, acquainted office, using typewriter; Christian firm. Whitney, 250 West 54th.

TYPIST—Opportunity in advertising department (Christian concern) of highest standing; agreeable work; pleasant surroundings; opportunity for advancement for ambitious girl, beginner or experienced. Call, write or phone Oakley, 22 Thames St., one block north of Rector St. Phone Rector 9623.

TYPIST, rapid and accurate, conscientious worker, to assist in office and operate switchboard; excellent opportunity for latter; stenographer not required; give full particulars, stating age, experience, salary and phone, if any. Z 2185 Times Annex.

TYPIST and clerical worker, resident Newark or vicinity, for credit department of large corporation in Newark; credit department experience desirable, but not essential. Address, own handwriting, giving full data, J. M. D., Room 1501, 280 5th Av., New York.

TYPIST—Excellent opportunity for a young woman who is a competent and experienced typist; preferably one about 20 years of age who has high school graduate; salary to start $18; reply stating age, education and experience. W 152 Times.

TYPIST
for large concern downtown requires two expert typists for straight copy work; good hours and pleasant surroundings; initial salary $20; opportunity for advancement; give age, experience and religion. V 706 Times Downdown.

TYPIST FOR GENERAL OFFICE WORK; MUST BE RAPID AND ACCURATE AT FIGURES; GOOD OPPORTUNITY FOR ADVANCEMENT; STATE AGE, RELIGION, EXPERIENCE AND SALARY DESIRED. T 140 TIMES.

TYPIST
for permanent position in Superintendent's office; hours 9 to 5, half day Saturdays; good salary to start; some experience necessary. Apply Western Union, 24 Walker St., room 1200 (New Century Building, Broadway).

TYPIST—Accurate typist, with knowledge of card records and filing; interesting work; hours 9 to 5, 12:30 on Saturday. McGraw-Hill Co., 10th Av. and 36th.

TYPIST, about 20; also accustomed to figures; splendid opportunity; large office; advancement; state salary to start. W. H. K., Box 1178, City Hall Station.

TYPISTS WANTED—MUST BE ACCURATE AND SPEEDY; CHANCE FOR ADVANCEMENT.
E. R. SQUIBB & SONS,
80 BEEKMAN ST.

TYPIST, for billing; must be neat and accurate; willing to learn dictaphone. Apply by letter, Pathescope Co., Acolian Hall, 56 West 42d.

TYPIST, experience not necessary, wanted in large corporation; salary to $15; good surroundings and advancement. G. D., Box 70, Station D, N. Y.

TYPIST, for billing in office of large silk concern; speed and accuracy essential; pleasant surroundings; 44 day Saturday. Apply 7th floor, 241 5th Av.

TYPISTS, experienced, in office of large insurance company; good chance for advancement. Address P. O. Box 835, City Hall Station, N. Y.

TYPIST—Young lady with some knowledge of usual office duties by large manufacturing company; salary $14 to start. C 728 Times Downtown.

TYPIST, not a stenographer, wanted for plain typewriting, addressing and general office work; $15 a week to start. Apply Room 1106, 225 5th Av.

TYPIST—Young lady, experienced, for insurance office; position ages, giving experience and salary desired. H 765 Times Downtown.

TYPIST—Must be good at figures and willing to learn billing. T. L., 103 Times.

TYPISTS
WITH OR WITHOUT EXPERIENCE
PERMANENT POSITION.
ADVANCEMENT.
PLEASANT WORKING CONDITIONS.
WE HAVE A NUMBER OF POSITIONS OPEN IN OUR CORRESPONDENCE AND GENERAL OFFICE DIVISION; EXPERIENCED WORKERS PAID ACCORDING TO ABILITY.
BEGINNERS
WILL BE GIVEN EVERY ATTENTION.
THE CHARLES WILLIAM STORES
25 WASHINGTON STREET,
BROOKLYN, NEW YORK.

TYPIST.
A downtown company offers exceptional opportunity to clean-cut girl over 16, experience not necessary, pleasant environment and agreeable associates; advancement depends entirely upon ability; beginning salary $70 monthly; hours 9-4:30, Saturday 12:30; state age and education. D 823 Times Downtown.

TYPISTS OPPORTUNITY.
Positions are open to four young ladies as typists and general office assistants owing to approaching marriage of present incumbents, in an old New York mercantile establishment; beginners start at $15 weekly; those with experience at larger salaries; applicants desiring interview address, with full particulars, W 700 Times Downtown.

TYPISTS WANTED. METROPOLITAN LIFE INSURANCE COMPANY; SHORT HOURS, PLEASANT SURROUNDINGS; FREE LUNCHEONS AND MOVING PICTURE INSTRUCTION IN STENOGRAPHY AND DICTAPHONE OPERATING. APPLY BETWEEN 9 AND 4:30 O'CLOCK, ROOM 5033, 1 MADISON AV.

TYPIST—CHRISTIAN CONCERN HAS A GOOD OPENING FOR A YOUNG LADY AS TYPIST; MUST BE GOOD AT FIGURES AND A CONSCIENTIOUS WORKER; SALARY $16 TO $18; NO OBJECTION TO A BEGINNER. APPLY TO ROOM 431, 44 WHITEHALL ST.

TYPIST—ONE WITH SOME KNOWLEDGE OF STENOGRAPHY AND BILLING PREFERRED; STATE EXPERIENCE AND SALARY DESIRED; APPLY BY LETTER. BROOKWAY-FITZHUGH STEWART, INC., DECATUR ST. AND IRVING AV., BROOKLYN.

TYPIST Wanted—Competent and accurate at figures. Apply Horse Shoe Tire Co., 144 West 65th St.

TYPIST and office assistant; must be good at figures; permanent position. Auerbach, 46th St. and 11th Av.

TYPISTS, many positions Oliver operators, $15-$22; free service; register now. 310 Broadway, New York. Ask for Mrs. Mackey.

TYPIST, opportunity for advancement. Address D. R., P. O. Box 822, City Hall Station, New York City.

TYPISTS, experienced on circular letters and addressing. 366 5th Av., Room 904, City.

TYPIST—Beginner; college education, secretarial ability; small office. Riverside 7036, Apartment 903.

TYPIST—Careful, neat and rapid typist; state experience and salary desired. W 718 Times Downtown.

TYPIST with knowledge of stenography; beginner might suit; salary to start $16. Call 452 Water St., New York.

TYPIST, expert; temporary position. Wilson College Endowment Fund, 14 East 46th St., 6th floor.

TYPIST.
PATHE FRERES PHONOGRAPH CO., PARK AND GRAND AVS., BROOKLYN.

TYPIST, in insurance office; state experience, salary desired. J 644 Times Downtown.

TYPISTS, two, rapid, at once. Room 927, 116 West 39th St.

WAITRESS—Good home and wages; references experienced. Mrs. G. Hyman, 1,155 Park Av.

WAITRESS in private family. Telephone between 9 and 2, Rhinelander 9002.

WOMAN, educated, refined, of 35, for special outside work, few hours daily; business experience not absolutely necessary but good reference required; opportunity to earn $100 commission weekly; selling securities. C. G. Galbo & Co., 40 Wall St.

WOMAN, competent and intelligent, over 25, to assist in service of large laundry company; must have good office experience; state salary, experience and references. Box 222, 1626 St. James Bldg.

WOMAN of refinement to sell photographic certificates on commission; excellent opportunity for right party. Bradley Studios, 435 5th Av.

WOMAN, capable, experienced in fund campaigns, to conduct department; must have originality, write circulars, keep records and do typewriting. W 140 Times.

WOMAN or girl for general housework to go to country. Tel. Bryant 3115.

YOUNG GIRL wanted by stock exchange firm to assist in circularizing department; age 16 to 18 years. Address C. C. T., P. O. Box 822, City Hall Station, New York City.

YOUNG GIRL, WITH OR WITHOUT KNOWLEDGE OF TYPEWRITING, FOR CLERICAL WORK IN LARGE WHOLESALE SILK HOUSE. J 647 TIMES DOWNTOWN.

YOUNG GIRL, high school experience preferred, careful, good at figures; no business experience necessary. Apply Lee, 152 Franklin.

YOUNG LADY TO MAKE SALESMAN SAMPLES, WHOLESALE NOTIONS; HOURS 8:45 TO 5:30; SATURDAY 1 O'CLOCK; VACATION. APPLY 452 FOURTH AV., 18TH FLOOR, BETWEEN 8-9; 12-1; 5-6:30.

YOUNG LADY for clerical work by old-established Christian firm; must have good education, also some knowledge of typewriting desirable; salary to start, $15 per week. Dovce & Reynolds Co., Inc., 101 Fulton St., New York.

YOUNG LADY for insurance office; no previous experience necessary, but must be good at figures; high school graduate preferred; mention age, education and salary desired. H 709 Times Downtown.

YOUNG LADY, assistant to bookkeeper; prefer one experienced in handling money in retail establishment; all reference essential. Maison Bernard, 5th Av. and 57th St.

YOUNG LADY to assist bookkeeper; good opportunity for neat, careful worker; state experience, age and salary. W 682 Times Downtown.

YOUNG LADY for office work; good education, refinement, knowledge of shorthand essential. Answer in handwriting, M 383 Times.

YOUNG LADY, as office assistant; must write a good hand and be accurate at figures; state salary required. J 650 Times Downtown.

YOUNG LADY, general office work; one with experience preferred. Goldberg Furniture and Carpet Co., 3,489 3d Av.

YOUNG LADY, OFFICE ASSISTANTS (3), insurance office; state experience and salary. J 643 Times Downtown.

YOUNG LADY, neat, for handkerchief department to check up merchandise; steady position. L. C., 146 Times.

YOUNG WOMEN.
A large organization, opening chain of stores selling confectionery, cigars and soda, offers opportunities for a number of young women to become assistant managers and soda dispensers; pay, with advancement; only those willing to leave New York City write, stating age, experience and salary expected. Address R. L. Y., Post Office Box 261 Downtown, New York.

YOUNG WOMAN wanted in statistical department of private (Christian) house; must be good penman, accurate, and one who works well with other people. Address, giving age, references and salary expected, X. Auld, O. Box 378, City Hall Station.

YOUNG WOMEN.
LARGE COMMERCIAL BANK REQUIRES THE SERVICES OF SEVERAL YOUNG WOMEN, 17-30; NO EXPERIENCE NECESSARY; EXCELLENT OPPORTUNITY. W 649 TIMES DOWNTOWN.

YOUNG WOMEN.
LARGE DOWNTOWN BANK REQUIRES THE SERVICES OF SEVERAL YOUNG WOMEN, 18-30, EXPERIENCED IN USE OF BURROUGHS STATEMENT MACHINE; PLEASANT SURROUNDINGS; GOOD OPPORTUNITY. W 641 TIMES DOWNTOWN.

YOUNG WOMAN, experienced, for Elliott-Fisher machine and checking; pleasant, agreeable conditions; hours, 9-5; give salary and previous experience. H 765 Times Downtown.

YOUNG WOMEN, not under 18, for positions as clerks and file clerks in office of large insurance company; experience unnecessary; good chance for advancement. Address P. O. Box 325, City Hall Station, N. Y.

YOUNG WOMAN, recent college graduate, with knowledge of calculus and physics; position offers attractive future; give full information. W 652 Times Downtown.

Instruction.

GOOD ENGLISH PAYS.
Good English, spoken and written, is a basic requirement for business success; most men need improvement; training in English sentence building, vocabulary enlargement, report and letter writing. Do you? Write or telephone (Cortlandt 1469) for informative booklet "Good English" and also for details of early evening class in Business English, now forming. Pace & Pace, 30 Church St., New York.

STENOGRAPHERS AND SECRETARIES in great demand; special low rate for half day or evening sessions. Call, write or 'phone Moon School, 50 East 42d St. Phone Vanderbilt 2896.

PRIVATE SECRETARIAL TRAINING.
PRATT SCHOOL, 44 WEST 45TH ST.
Registered by Board of Regents; individual instruction; must be over 18 years old; advanced registration and references required.

THE U. S. SECRETARIAL SCHOOL,
542-544 5th Av. (45th St.)
The oldest and pre-eminently the most successful. Call, write for catalog explaining secretarial positions; write for booklet.

COME ANY MINUTE after 5 P. M. for secretarial, bookkeeping, English, accounting courses. Drake Business School, Tribune Bldg.

HELP WANTED—Male.

ACCOUNTANT—$5,000 SALARY, MORE IF YOU EARN IT. ACCOUNTANT TO TAKE COMPLETE CHARGE OF OFFICE EMPLOYING TWENTY-FIVE IN NEW YORK EXECUTIVE OFFICE OF PROMINENT MANUFACTURING CONCERN. ONLY THOSE OF PROVEN EXECUTIVE ABILITY AND THOROUGH UNDERSTANDING OF THE POSITION WILL BE CONSIDERED. REAL OPPORTUNITY FOR MAN OF ABILITY. ADDRESS IN CONFIDENCE WITH FULL PARTICULARS, K. M., 606 TIMES DOWNTOWN.

ACCOUNTANT, certified public, by a reliable accounting concern; splendid opportunity for right man; give complete information as to age, experience and salary desired. W 147 Times.

ACCOUNTANTS, junior and senior, by a reliable accounting firm; state age, experience and salary desired. W 146 Times.

ADVERTISING—New York agency has splendid opening for experienced man who can write virile and convincing copy; who can start with the product, suggest its dress, know how to get it across with the public, understand its merchandising and then sell the product strong to the consumer; aggressive, loyal, clean cut man will find permanent place; give experience in full, age, salary, telephone and when available; replies strictly confidential. W 136 Times.

ADVERTISING MAN QUALIFIED TO APPROACH NATIONAL ADVERTISERS ON DISTINCTIVE MEDIUM WITH LARGE SALES; EXCLUSIVE STATE RIGHTS OPEN WITH UNUSUAL COMMISSION TO MAN WITH INITIATIVE; MUST BE HIGH CLASS PRODUCER ACCUSTOMED TO LARGE YEARLY INCOME. APPLY MR. LIND, 225 FIFTH AV., 19 WEST 27TH ST., BETWEEN 10-4.

ADVERTISING DISTRIBUTERS wanted; apply Mr. Haynes, front of 2018 Second Av., cor. 104th St., Wednesday noon.

ANALYTICAL CHEMIST
Wanted at once for dye plant near Boston; state practical experience and salary. Z 2058 Times Annex.

ARTIST who has painted portraits of many persons of prominence in New York and elsewhere, desires the assistance of man or woman socially acquainted in obtaining commissions; must be in society, professional and business life sit for this artist. His social position makes unwise the personal solicitation of commissions. This, however, may be done successfully by the assistant desired without prejudice to their standing in society. S 1067 Times Annex.

ARTIST — All-around commercial artist wanted; must be good in pen and ink and retouching. Apply New Jersey Engraving Co., 30 Pine St., Newark, N. J.

ARTIST—Experienced in designing of Christmas, New Year, and Birthday cards; bring samples to room 237, 136 West 39th St., between 10 and 12.

ASSEMBLERS
on small telephone work; good pay, steady work. Dictograph Products Corp., Rockaway Road and Beaufort St., Jamaica, L. I.

ASSISTANT BOOKKEEPER—Jersey City corporation has an opening for bright young man on statistical records and ledgers; apply in own handwriting, giving full details as to past experience and employers. V 736 Times Downtown.

ASSISTANT BOOKKEEPER, competent; give all particulars in reply, including salary desired. Advertiser, P. O. Box 846, City Hall Sta., New York.

ASSISTANT BOOKKEEPER—Familiar with customers' ledger, trial balances, controlling accounts. W 197 Times.

ASSISTANTS, SHIPPING DEPARTMENT, YOUTHS 16. ADDRESS SHIPPER, BOX 120, MADISON SQUARE.

AUTOMOBILE MECHANICS—Two foremen, three motor men and several all-around mechanics; men with Studebaker experience preferred. Write or apply to F. W. Williams, Green Motor Car Co., 9-11 Bleecker St., Newark, N. J.

AUTOMOBILE BODY DRAFTSMEN.
First-class men, thoroughly experienced in body design of open and closed cars in high-grade custom work. Brewster & Co., Bridge Plaza, L. I. C.

BANK CLERKS—Large downtown bank wants experienced bank clerks for night force. H 878 Times Downtown.

BINDERY FOREMAN—One who has thorough knowledge of bindery, leathers and ruling; must be young, ambitious, thorough; give references. V 643 Times Downtown.

BOOKKEEPER.
We have an opening in our office for an experienced bookkeeper who has some executive ability and training in general ledger work consisting of control accounts, financial statements, profit and loss sheets, &c. In writing please state age, if married or single, salary desired, experience in detail, and telephone number. Z 2071 Times Annex.

BOOKKEEPER—Man with thorough knowledge of double entry bookkeeping, also to take general charge of office, in a school near New York. Good permanent position, $100 per month with board and laundry; if married, will furnish suitable employment for wife if desired. Address, giving age, experience and references, V 735 Times Downtown.

BOOKKEEPER—One of the largest hotels in the city has an opening for a thoroughly competent and experienced bookkeeper or accountant; must be familiar with operation books and modern methods of accounting; exceptional opportunity for the right man; in answering state age, experience, dependents and salary desired. W 106 Times.

BOOKKEEPER AND ACCOUNTANT'S position open for high-class man, competent to take full charge of corporation books; knowledge of control accounts and statistical work; state experience, age, salary and when available; applications confidential. Apply Carbona Products Co., 304 West 26th.

BOOKKEEPER-CASHIER—Wanted in law office, competent, thorough bookkeeper and cashier; one familiar with control accounts; splendid opportunity for right man to advance to financial manager. Write, stating age, experience, salary expected. C 748 Times Downtown.

BOOKKEEPER.
Stenographer, young man, to keep full set of books and handle correspondence; write in long hand, stating age, nationality, experience and salary expected; good opening for live wire. Box 259, 1626 St. James Bldg.

BOOKKEEPER—Educational line, 187 East Broadway, requires an assistant bookkeeper in its main office; general clerical experience, good handwriting and ability to speak Yiddish essential; salary $15 per week. Apply Wednesday 10 A. M.

BOOKKEEPER for wholesale poultry and supply house; experienced in beef house accounting, who can take charge of office; must be reliable and have good record; state age, experience and salary wanted. Y. G., 209 Cable Bldg.

BOOKKEEPER'S ASSISTANT by exclusive linen import house; knowledge of English money essential; good penman and accurate at figures; state, in own handwriting, age, experience, references, and salary. W 67 Times.

BOOKKEEPER—Young man with warehouse office routine experience preferred; one who can take off trial balances and cost and financial statement; reply, stating experience, references and salary. J 695 Times.

BOOKKEEPER, assistant, with private foreign bank, must understand his work thoroughly, one with foreign banking experience preferred; reply stating age, experience, salary expected. W 711 Times Downtown.

BOOKKEEPER and stenographer; excellent opportunity for a bright young man with progressive concern; state age, education, experience and salary desired. W 129 Times.

BOOKKEEPER—Also take care of shipping dept. State age, previous employment, salary wanted. Manufacturer, H 786 Times Downtown.

BOOKKEEPER'S ASSISTANT; one or two years' experience necessary for automobile concern; good penman. Burrelle, 1,680 Broadway.

BOOKKEEPER, assistant, quick, accurate, experienced; references; telephone number; Christian firm; state salary. C 711 Times Downtown.

BOOKKEEPER—Good figurer, accounts, payable ledger, voucher code system; give age, reference, salary. C 707 Times Downtown.

BOOKKEEPER AND STENOGRAPHER, with salesman ability, age 35 to 45; state salary. H 778 Times Downtown. Write or call 2 P. M., Woolworth Bldg., Room 756.

CHAUFFEUR for private family; first-class mechanic; must have good references. Inquire Cushman, 37 Lawrence St., corner 127th St., near Amsterdam Av.

CHAUFFEUR, Swedish, wishes position with private family. Call 23 East 76th; Rhinelander 4640.

CHECKER in storage warehouse; must have railroad experience; state full particulars, age, experience, salary, former employers, phone number. H 428 Times.

CIGAR MAN, experienced, for club; able to keep stock records; male or female; write only, stating age, education and salary expected. C. M., 200 East 23d.

CLERK for general-office work; knowledge of German indispensable. Apply in own handwriting, naming references, salary expected and former occupation. Write G. S., 104 East 14th.

CLERK for a Christian advertising agency; must be rapid and accurate; good handwriting and experience in entry work essential; state qualifications. W 80 Times.

CLERK—College graduate wanted by large corporation; hours 9 to 4:30; good surroundings and advancement. J. D., Box 70, Station D, N. Y.

CLERK in account department of large fire insurance company to check agents' accounts; state references, experience and salary desired. V 745 Times Downtown.

CLERK for night department; must operate typewriter and possess executive ability; state salary. R. M., 306 Times.

COLLEGE STUDENT or teacher for Summer months, handling school guide in sales field; healthy, enjoyable, refined position; $275 for three months; $156 for two months; bonus also. Address Dept. D, 303 5th Av.

COMPTOMETER OPERATORS wanted; exceptional opportunity; salary $25 and up. John Hancock Mutual Life, 197 New York.

COMPTOMETER OPERATOR and typewriter for accountant's office; excellent opportunity. W 139 Times.

CORRESPONDENT.
Young man assist in correspondence department of large retail establishment; capable of dictating intelligent letters, with knowledge of men's furnishings. A. S., 316 Times.

COUPLE, white, chauffeur and general housework; must be expert driver, wife good cook; two in family; country. Apply with references, Mrs. Seymour, Plaza Hotel, 9:30 to 6.

COUPLE Wanted—Man and wife for work around a country place near New York; man to act as handy man, do a little gardening; wife to cook and help with general housework. Apply W 708 Times Downtown.

CREAMERY MEN; two wanted at once; experienced. Wood Brook Farms, Metuchen, N. J. Tel. 179 Metuchen.

CREDIT MAN.
We have an opening in our credit department for a man between the age of 25 and 35, who is experienced in credit and collection work; the position has a good future, and we are looking for a man who has the qualifications to build; applicant should have at least high school education, and be experienced in handling of customers, adjusting complaints, making collections by correspondence and following up outside collections; position will pay from $1,500 to $1,800 a year to start; in replying please give age, if married or single, experience complete and in detail and telephone number and such other information as may be of assistance in going over your application. Z 2073 Times Annex.

CREDIT ASSISTANT.
A young man to assist the credit manager in investigating references, correspondence and collections of accounts; the position is one that will eventually develop into a credit manager's job; we want a man with at least a high school education, initiative, tact and willingness to learn. In replying please give age, details and experience. If married or single, salary desired and telephone number. Z 2070 Times Annex.

CREDIT CLERK.
Wanted, an assistant credit clerk; with experience with fancy goods and notions preferred but not essential. Apply by letter only, giving full details of experience, references and salary desired. S. K., Post Office Box 106, Station F, Manhattan.

CREDIT MAN
for large commercial house; must be fully experienced and able to handle large amount of detail; also capable collector; one who has been an assistant for several years may do. O. E., 209 Cable Building.

CREDIT ASSISTANT—Bright, accurate, industrious young man for credit and collection assistant. Apply by letter only, stating experience and salary,

Classified Advertising Rates.

The New York Times

Count six words to an agate line. Minimum space two lines.	Per Agate Line.
Agents Wanted (Sunday 60c)	45c
Apartments to Let and Wanted	50c
Automobile Exchange (Sunday 60c)	45c
Boarders and Board Wanted	45c
Country Board	50c
Employment Agencies (Sunday 60c)	60c
For Sale (Sunday 60c)	45c
Furnished Rooms and Rooms Wanted	45c
Help Wanted	50c
Lost and Found (Sunday 60c)	35c
Mortgage Loans (Sunday 60c)	35c
Real Estate, &c.	50c
Situations Wanted	35c
Special Notices	Per Word.
Business Opportunities (Agate Caps 20c)	15c
Buyers' Wants	15c

HELP WANTED—Male.

SALESMAN.

SHERR BROTHERS HAVE OPENINGS FOR EXPERIENCED SALESMAN TO COVER EASTERN STATES; ONLY THOSE WHO ARE THOROUGHLY FAMILIAR WITH THIS TERRITORY AND WHO HAVE BEEN CONNECTED WITH LARGE SHIRT-WAIST HOUSE NEED APPLY; COMMISSION BASIS; ALL APPLICATIONS KEPT STRICTLY CONFIDENTIAL. SHERR BROTHERS, 546 BROADWAY, N. Y.

SALESMAN, advertising, to sell direct by mail advertising; successful applicants will join the largest company of its kind and one that has a record for keeping its representatives; permanent position in a business in which you can renew at least 75% of your contracts each year; exclusive territory; commission with drawing account if this is an unusual opening for a prominent man. Apply after 1:30, 11th floor, 207 West 25th St.

SALESMAN, acquainted with restaurants, hotels, factories, &c., to sell china, cooking utensils, glassware, &c.; sold at popular prices by established house; good chance for a live man, who wants to make big money; on commission basis; don't answer if you are not used to making $50 per week; a hustler can make more; goods to be sold in New Jersey. Write A. T. Schlichting, 263 Market St., Newark, N. J.

SALESMEN, producers, wanted by leading firm of industrial engineers and accountants to secure contracts for the installation of cost accounting, production and similar efficiency systems; experience and successful records essential; will command opportunity with $15,000 to $20,000 yearly; drawing account against commission. Address, with brief sketch of your activities, Cost, 120 Times.

SALESMEN—College men to join an organization where their ability nets large permanent income and worth-while career; we are specialists in culture to nouveaux-riches, an educational field of proven success; applicants must be experienced salesmen, over 25; salary or commission; knowledge of Yiddish preferred. Write, giving sufficient information, including phone number, to warrant interview, M. 142 Times.

SALESMEN.

MEN WITH AMBITION LEARN TO SELL SECURITIES; selling good securities is one of the honorable and profitable professions in life; if you have naturally 85 per cent. selling ability we will supply the other 15 per cent. and make you a 100 per cent. salesman; if you want to earn on a commission-basis $10,000 per annum, phone Mr. Potter, Vanderbilt 8940, for appointment.

SALESMEN—Two hustlers willing to put in 4 or 5 hours conscientious work a day selling "X-L-O" genuine sole leather mats and runners, the best articles of the kind on the market; a substantial opportunity for reliable men to earn good income; either salary and commission or straight commission basis; only men who can show they are successful salesmen considered. Write or call. F. W. Grimes & Co., 35 West 39th St.

SALESMEN.

THE SCHULTE CIGAR STORES REQUIRE A LIMITED NUMBER OF THOROUGHLY EXPERIENCED RETAIL CIGAR SALESMEN; OPPORTUNITY FOR THOSE WHO ARE ANXIOUS TO ADVANCE; SALARY AND COMMISSION.

APPLY EMPLOYMENT MANAGER, 884 BROADWAY.

SALESMEN—SECURITY.

We wish to secure the services of several clean-cut, high-grade salesmen as permanent members of our organization; remuneration will be liberal; positions open may be expected by those who qualify; drawing account against commission. Phone Barclay 6800 for appointment. Ask for Mr. Bamberger.

SALESMEN.

The Consolidated Gas Company requires several outside salesmen for their appliance department; experience not necessary, references must be furnished; excellent opportunity for making permanent sales connection with chances for advancement; commission basis. Call in A. M. at 130 East 15th St., room 1214. Ask for Mr. Schachter.

SALESMAN—Young man with some knowledge of chemistry, preferably high school graduate, to sell chemicals in New York City; must have enough intelligence and personality to interest principals as well as subordinates; to such a man we have a future; salary to start $80. Z 2107 Times Annex.

SALESMAN, a neat appearing, hard working, brainy man over 30 years of age, to help an established Surety Company market their product; we are willing to pay a salary according to ability; experience not as essential as high-class references. Reply, stating present employment and salary expected. H 731 Times Downtown.

SALESMAN, high-grade drug specialty; only those now calling on retail selling trade in district New York State and New England States drug trade can qualify; permanent salary and commission position with live Chicago office, handling nationally advertised specialty. E 35 Times.

SALESMEN.

Import house has several recent shipments of woolens, linings and linen ducks; only those who know the trade need apply; commission basis. Globe Trading Co., 116 Broad St.

SALESMEN Wanted—No limit to your earning capacity with us taking orders for our business training course; our demonstrator will take you out and show you how to earn big commission. Room 913, 350 Broadway.

SALESMAN wanted to cover doll jobbing and department store trade in the East, South or Middle West on commission; only experienced men need apply; full particulars in first letter. Y 2416 Times Annex.

SALESMAN—Aggressive man, to sell high grade, sanitary products; ability to tell the truth more essential than experience; state age and experience; drawing account or commission. W 108 Times.

SALESMEN to sell service contracts for automobile association on a commission basis; this is an opportunity for a ten-years' connection at an average of $12,000 per year. Prescott, Hanover 1910.

SALESMAN, Silk, wanted; well acquainted with underwear, waist, cloak and suit trade; good opportunity for right man; drawing account or commissions. Write F. G., 520 Presbyterian Bldg.

SALESMAN—WOOLENS.

Exceptional opportunity for wide awake salesman, must have large following in manufacturing trades; drawing commission. Hueber, 212 Times.

SALESMAN, color lithography, experienced live wire with established trade to connect with fast growing firm; commission and drawing account. W 133 Times.

SALESMAN, traveling, with established trade down South, for high-grade shirts; commission basis. Globe Shirt Co., Empire Manufacturing Co., 863 Broadway.

SALESMEN sell tires, rebuilt throughout with Goodrich new materials; guaranteed 4,000 miles; beginners making $100 weekly commissions. Atlas Tire Co., 1,476 Broadway.

SALESMAN, first class, for exclusive line of neckties and silk underwear; fine opportunity for city; an unusual opportunity for right party; commission basis. Meena Bros., 45 East 20th.

SALESMEN—Following in drug line; also some knowing soda trade; commission basis, salary. Telephone for appointment, Spring 4281.

SALESMAN — High-grade white aprons. Handling kindred line Middle West and East; commission. Address Y. R., 205 Cable Bldg.

SALESMEN, silk, experienced, wanted to sell direct from manufacturers on strictly commission basis. Margolis & Ries, 290 4th Av.

SALESMEN (SHOE)—PERMANENT POSITIONS; MUST BE EXPERT SHOE FITTERS; GOOD PAY FOR MEN WHO QUALIFY. MILLER'S, 118 WEST 42D.

SALESMAN calling on grocers, bakers and department stores, grocery specialty; commission. Call 5 P. M. or write Room 259, 110 West 39th St.

SALESMEN, candy; missionary work, N. Y. and out of town; opportunity with large concern; good salary. Call before 10 A. M., Peck Advertising Agency, 347 5th Av.

SALESMAN, real estate; out of town lot developments; salary, commission. Call after 10, apt. for Mr. Beck, 27 Warren St., 3d floor.

SALESMEN; Roosevelt's Life, Meaning and Messages; new set; low price; cash or payments; good commissions and exclusive territory. Current Opinion, 65 West 36th St.

SALESMAN, thoroughly experienced cotton textiles and well known to the trade; salary and commission; reply by letter, giving full particulars. W 106 Times.

SALESMAN—Young man to call on the millinery hat trade; commission basis. Monarch Embroidery Works, 183 King St., between Washington and West.

SALESMAN, to assist manager, wanted by a New York financial corporation, now engaged in selling its own securities; commission. Call Room 818, 141 Broadway.

SALESMAN; clean cut man to assist renting agent in locating business property; nothing to sell; commission on rentals. Clark (top floor), 10 Cortlandt St.

SALESMEN; city and out of town, for children's dresses, an side line; commission. W 183 Times Harlem.

SALES MANAGER, who has wide experience in the automobile truck line; salary and commission. Write in detail as to E 65 Times.

SALESMEN and managers, experienced, to sell electric lamps; commission basis. Paragon Electric Co., 329 East 56th St.

SALESMAN—Popular price silk dresses. Pennsylvania, New York States; commission. Shigeltes, 129 West 20th St.

SALESMEN—Ten live men wanted to sell popular motor truck on commission; quick deliveries. 603 West 55th St.

SALESMEN—Experienced preferred, adding machine proposition; commission. L 555 Times.

SALESMEN, East and Middle West, to handle men's caps as regular or side line; commission. J 268 Times.

SALESMAN calling on confectionery trade; hard candy specialties; commission. Call 5 P. M. or write Room 230, 116 West 39th St.

SALESMAN—Security, hustler, excellent proposition industrial; commission. Suite 706, 489 Fifth Av.

SALESMAN, printing, commercial work; full particulars; salary and commission. E 237 Times.

SAMPLE CLERK—LINEN HOUSE IMPORTERS REQUIRE SERVICES OF SAMPLE CLERK; ONE WHO UNDERSTANDS MAKING UP AND TAKING CHARGE OF SAMPLES; PERMANENT, HENRY GLASS & CO., 46 WHITE ST.

SCREW MACHINE HANDS,

steady work, good pay. Dictograph Products Corp., 1,050 Bway Road and Beaufort St., Jamaica, L. I.

SECRETARY-STENOGRAPHER wanted to executive in large corporation; must have high school education or equivalent and be willing to work after business hours when necessary; good opportunity for right party; reply, stating age, education, experience and salary expected. Address V 676 Times Downtown.

SHIPPING CLERK IN WHOLESALE DRY GOODS HOUSE; MUST HAVE EXPERIENCE AND BE ABLE TO FURNISH FIRST-CLASS REFERENCES; STATE FULLY AGE, EXPERIENCE, SALARY EXPECTED TO APPLICATION. 18 JOHN H. S., 530 PRESBYTERIAN BUILDING.

SHIPPING CLERK AND PACKER, EXPERIENCED COLLARS AND SHIRTS, WITH KNOWLEDGE OF PARCEL POST, EXPRESS AND EXPORT PACKING; STEADY POSITION; GOOD SALARY. COLLAR, 58 BROADWAY, BROOKLYN.

SHIPPING CLERK—One who is thoroughly familiar with automobile accessories; give names of houses worked for, how long with each house, and salary to start; correspondence confidential. H 731 Times.

SHIPPING CLERK

with knowledge of double entry bookkeeping and general office work, wholesale house; state age, previous employment and salary wanted. H 735 Times Downtown.

SHIPPING CLERK, strong young man, by tire company, in shipping department; good opportunity. Tropical Tire Co., 365 B'way.

SHIPPING CLERK'S ASSISTANT.

FOOD PRODUCTS FACTORY, BROOKLYN. SALARY $20. L. C., 419 Times Downtown.

SHIPPING CLERK,

Experienced, good penman; state references. Tire Co., 1,302 CABLE BUILDING.

SODA DISPENSER—Steady position; good pay for experienced man; come ready to work. Popps Confectionery, 8,522 Jamaica Av. and 86th St., Woodhaven. Jamaica Av. "L" to Forest Parkway station.

SODA FOUNTAIN MAN, experienced, to take charge of large soda fountain. Nassau Hotel, Long Beach, L. I.

STENOGRAPHER AND RECORD CLERK. One familiar with engineering, correspondence, files, records and drawings; small growing concern offers good opportunity to young man of sufficient knowledge and initiative to eventually assume charge of engineering record department; state qualifications, experience and salary desired. W 100 Times.

STENOGRAPHER OPPORTUNITY.

Rapidly growing Christian manufacturing concern of high standing desires stenographer; interesting work; ideal working conditions; exceptional opportunity for advancement; beginner or experienced. Telephone, call or write.

Oakley, 22 Thames St., New York City. Phone Rector 6620.

STENOGRAPHER—Bright, active young man, 18-20 years old, in office of import-export brokerage concern; knowledge bookkeeping preferred; excellent chance to learn business; state in full particulars salary, etc.; experience not necessary. C 750 Times Downtown.

STENOGRAPHER, export, large wholesale house offers excellent opening for ambitious young man familiar with all shipping details; state age, experience, references, salary. W 163 Times.

STENOGRAPHER,

for typing and general office work; intelligence and effort will lead to prompt advancement; start $15. Smith Pharmacal Co., 233 East 84th.

STENOGRAPHER AND CLERK—Young man wanted by Brooklyn ship yard; preferably man under 28. Apply, giving references, salary expected and experience. Z 2183 Times Annex.

STENOGRAPHER, by busy public stenographer; law experience an asset; excellent opportunity for ambitious young man; $30 start; give telephone number. C 701 Times Downtown.

STENOGRAPHER—Capable, willing and accurate stenographer and typist wanted in law office; state experience, age and salary expected. C 746 Times Downtown.

STENOGRAPHER-TYPIST—Young man for Brooklyn automobile accessory concern; opportunity to learn business. Write R. A., 1,190 Fulton St., Brooklyn.

STENOGRAPHER—First-class stenographer, preferably with electrical and construction experience; Christian firm. W 65 Times.

STENOGRAPHER, capable, with some experience. Apply I. F. Frink, 239 16th Av.

STENOGRAPHER—Salary $20-$22; state age and experience. M 374 Times.

STOCK CLERK.

Must be experienced in manufacturing, grocery or similar lines and able to assume responsibility of ordering raw materials and supplies used in production. Apply GREAT ATLANTIC & PACIFIC TEA CO., 150 Bay St., Jersey City. Take Hudson Tube to Grove St. station.

STOCK CLERK.

Young man, experienced; fancy goods; state age, experience, references. T 127 Times.

STOCK CLERK—Young man with experience in grocery or restaurant. Call 220 West 42d St., 3d floor, room 11.

STOCK ROOM CLERK—Permanent position; write, stating age, experience and salary desired. W 679 Times Downtown.

SUPERINTENDENT, experienced coat shop, for out of town men's clothing factory; excellent opportunity for man of ability. Address Y 2402 Times Downtown.

SUPERINTENDENT OF CONSTRUCTION wanted; experienced in concrete and industrial buildings; state experience. V 728 Times Downtown.

SUPERINTENDENT Wanted — Experienced building; accustomed to first-class colored help. V 744 Times Downtown.

SUPERINTENDENT—Man wanted as superintendent of hall in downtown concern to direct visitors. W 704 Times Downtown.

SUPERINTENDENT, experienced vest shop; exceptional opportunity for first-class man; Henry Sonnenborn & Co., Inc., Pratt and Pace Sts., Baltimore, Md.

SUPERINTENDENT on building; one with experience on theatre building; reference required. W 127 Times.

STENOGRAPHER, Spanish, editorial department La Nueva Democracia. Apply in person, third floor, 45 West 18th St., New York.

TIPPER wanted for shoe laces; good pay. Empire Shoe Lace Co., 2285 Pitkin Av., Brooklyn.

TOOL DESIGNER AND MECHANIC.

Stamping screw, milling and assembling work; ignition knowledge desirable; state experience, age, salary. R S 396 Times.

TOOLMAKER—First class for jobs and fixtures; steady work. Call Kay Scheerer Corporation, 404 West 27th St.

WANTED, COFFEE SALESMEN.

SALESMEN, specializing in coffee, for Metropolitan, part or out-of-town territories; must be thoroughly experienced; commission and drawing account; great opportunities for right men; all correspondence confidential. Address "Coffee Headquarters." W 48 Times.

WANTED—Helper on light White auto truck. Apply to shipping department, Phoenix Silk Mfg. Co., 354 4th Av.

WINDOW TRIMMER AND ADVERTISER wanted for ladies' ready-to-wear store; state experience and salary. Brosman's, Williamsport, Pa.

WINDOW TRIMMER, and show card writer for popular priced department store, Ohio City of 60,000; good position for live wire. Inquire Leo Federman, 37 West 26th St.

YOUNG MAN—A small but progressive Christian manufacturing concern has an excellent opening for a clean-cut, ambitious young man; he must know how to route shipments, make out bills lading, &c.; if he has also general office experience, so much the better; unless you are a worker, can get things done and know you can make good, do not apply. Sanitas Company, 33 Keap St., Brooklyn.

YOUNG MEN.

POSITIONS OFFERING ADVANCEMENT TO AMBITIOUS YOUNG MEN; APPLICANTS SHOULD BE FROM 18 TO 21 YEARS OF AGE; SALARY $840 TO $1,000 PER ANNUM; SUBSTANTIAL ADDITIONAL PAYMENTS MADE PERIODICALLY TO MEET PRESENT LIVING CONDITIONS. ADDRESS P. O. BOX 65, CITY HALL STATION, NEW YORK CITY.

YOUNG MAN Wanted—An old established company has an opening in their export department for a young man, 17 to 19 years old, to attend to mailing and handling sale papers to steamship offices, &c.; write, giving age, education, salary desired and qualifications you possess for the position, which offers an excellent opportunity for advancement. W 717 Times Downtown.

YOUNG MEN.

A large organization opening chain of stores selling confectionery, cigars and soda offers opportunities for a number of young men to become assistant managers and soda dispensers; good pay with advancement; only those willing to leave New York City. Write, stating age, experience and salary expected. Address E. L. T., Post Office Box 861, Downtown, N. Y.

YOUNG MAN—18 to 25, as assistant and receiving clerk to take charge of stock book and have some knowledge of office work; Christian, wholesale firm; salary $20 to start; careful man with good references. Call 14 White St.

YOUNG MAN—Competent, thoroughly experienced in general supervision, purchasing and shipping operations and office work in connection with building business. Address stating age, experience, qualifications, salary expected. M 144 Times.

YOUNG MEN,

mechanically and electrically inclined, can secure good steady positions; chance to learn good trade; rapid advancement. Dictograph Products Corp., Rockaway Road and Beaufort St., Jamaica, L. I.

YOUNG MAN, OVER 16 YEARS OF AGE, AS GENERAL OFFICE ASSISTANT; GOOD OPPORTUNITY FOR ADVANCEMENT; MUST BE ACCURATE AT FIGURES AND GOOD PENMAN; STATE SALARY EXPECTED. Z. V., 209 CABLE BUILDING.

YOUNG man between 30 and 35 for office management and dental salesmanship in New York city; one understanding the dental laboratory business preferred; state salary and references with full information. Box N. P., 104 East 14th St.

YOUNG MAN, 20-25, Large wholesale house has excellent opportunity in invoice department for one who is quick, accurate and ambitious to advance into larger responsibility; state age, references, experience, salary to start. W 159 Times.

YOUNG MAN wanted; a Brooklyn financial house offers excellent chance of obtaining the services of a young man, 15-17; experience not necessary; good opportunity for advancement; state salary expected. H 786 Times Downtown.

YOUNG MAN WANTED, INTELLIGENT, TO APPLY FOR APPLICATION. INSURANCE AGENCY; KNOWLEDGE OF TYPEWRITING ESSENTIAL. APPLY ROOM 503, 25 BROAD ST.

YOUNG MAN, about 15 to 16, for junior clerical position in the office of a large company; splendid opportunity for bright, ambitious boy; salary to start, $60 to $70; in reply state age and education. W 155 Times.

YOUNG MAN, well educated, who is willing to start on small salary, to learn trading in stocks and bonds; state fully past business experience. H. O. D., P. O. Box 372, City Hall Station.

YOUNG MAN, strong, to work in stock local valve and fitting business; good opportunity for conscientious worker; $20 per week to start. Apply Mr. Smith, Post Office Box 1125, City Hall Station.

YOUNG MAN WANTED

BY PROMINENT REAL ESTATE BROKERAGE CORP. TO SOLICIT RENTAL AND SALES INFORMATION; STATE SALARY DESIRED. V 51 TIMES.

YOUNG MAN, between 18 and 19, to learn the decorating and Oriental rug business by old established house; good chance for high class young man to advance rapidly. W 131 Times.

YOUNG MAN, 19 to 21; clean cut, convincing talker, outside position with library service; good chance for live wire; salary $18 to $20 with extra bonus; give phone. W 699 Times Downtown.

YOUNG MAN, quick and accurate at figures, to assist cashier; must be willing and apply himself to office details; exceptional opportunity; state age, experience and salary. W 119 Times.

YOUNG MAN, clerical work, downtown book publishing house; knowledge typing desirable; good opportunity for ambitious, industrious; start $14; advancement. H 775 Times Downtown.

YOUNG MAN wanted by a Catholic publishing company to act as shipping clerk; experience not essential but applicant must be bright and attentive to his work; state salary. W 154 Times.

YOUNG MAN for stock in large wholesale dry goods concern; excellent chance to learn business and will lead eventually to selling. Apply 7th floor, 315 4th Av.

YOUNG MAN, preferably with general office experience; must be good at figures; $20-$25 to start. Call 10-1 or write The Celluloid Co., 86 Washington Place, Mr. Walsh.

YOUNG MAN, about 25 years, with some knowledge of real estate business; good opportunity, good salary to start. Give age, experience, &c. R. Z., 363 Times.

YOUNG MAN wanted, 18-20 years of age, for general office and stock work; eventually as salesman. H. J. Lasky, Auto Fabrics, 118 West 69th St.

YOUNG MAN for office work; must be good penman, quick and accurate at figures and come well recommended; state salary desired. Box W. T., 1,858 Broadway.

YOUNG MAN—Competent to estimate on building costs and plans; excellent opportunity. Address or telephone G. Richard Davis & Co., 30 East 42d St.

YOUNG MAN, 16 years old; splendid opportunity with Fifth Avenue establishment; salary to start, $12; write for appointment. B. J., Box 80, Room 1201, 290 West 42d St.

YOUNG MAN as assistant in printing and supply department of large commercial house. Write, giving references, age and salary expected, H 780 Times Downtown.

YOUNG MAN, 17-18, for stock room, light errands and be general useful, by importer of trimmings and laces; references required, $8 to start. Times Downtown.

YOUNG MAN, educated, bookkeeping department progressive office; some experience; give age, references, salary. C 708 Times Downtown.

YOUNG man for clerical work at counter of publishing house; must be of neat appearance; salary $16 per week to start; hours 8:30 to 5:30. Z 2200 Times Annex.

YOUNG MAN, able to operate typewriter, stenography not necessary; sales office Christian firm; salary $20 to $25. The Matthew Addy Co., 27 William St.

YOUNG MAN,

production department, good correspondent, electric manufacturer; state salary, experience. A A. 562 Times.

YOUNG MAN as reader in a press clipping bureau, interesting work and opportunity for advancement; $18 to start. M 990 Times Downtown.

YOUNG MAN on stock records, large Brooklyn manufacturer; must be rapid and accurate; experience not essential. H 887 Times Downtown.

YOUNG MAN, bright, for entering contracts in motion picture business; salary to begin $18; state age and experience. H 802 Times.

YOUNG MAN, or bright boy in the office of a commission house; good prospects; state salary. M 375 Times.

YOUNG MAN for jewelry store. D. Blok & Sons, jewelers and pawnbrokers, 125 East 42d St.

YOUNG MAN, high school graduate, as office assistant to advertising agency; salary $12. Address in own handwriting, W 101 Times.

YOUNG MAN TO LEARN CASUALTY INSURANCE BUSINESS; EXCELLENT OPPORTUNITY FOR ADVANCEMENT. V 721 TIMES DOWNTOWN.

HELP WANTED—Male.

YOUNG MEN, to work in novelty department; good pay to start, good opportunity right young man. Rogers & Co., 461-8th Av., 12th floor.

YOUNG MEN as junior clerks; good salaries; splendid opportunity to learn marine insurance business. M 799 Times Downtown.

YOUNG MAN, 16-18, for office work; excellent opportunity to learn electrical business; advancement. W 84 Times.

YOUNG MAN to assort skins wholesale house; must be experienced. Kaufman & Oberlieder, Inc., 29 West 30th St.

YOUNG MAN, general office work. Apply Dr. Yokai, 897 3th Av.

YOUTHS, 16.

Begin business training care stocks. ADDRESS STOCKS, BOX 139, MADISON SQUARE.

TWO SALESMEN WANTED

with established trade in ladies' silk underwear; Middle West and Southern territory; commission basis. P 226 Times.

Instructions.

TRY FOR

JUNIOR ACCOUNTANCY, OCTOBER, 1920, and for SENIOR ACCOUNTANT, OCTOBER, 1921. Oct. 15th to Nov. 15th is the period which one-quarter of the year's business changes, readjustments and building up of profits are made. If you have a faculty for figures, ambition and the raw ability for the making of an accountant, there is just about time between now and Oct. 15th for you, through intensive training, during five spare home hours a week, to qualify for a junior accountant's position that will pay at least $35 a week. And ample time to qualify for senior accountant, to operate as senior accountant, auditor or income tax expert at a salary of at least $75 a week, with possibilities of more than twice that amount. During three months of this year 826 men and women who are being given specialized training by our institution received important promotions and salary increases aggregating $485,215. Our records show that 206 of these 826 members have completed or nearly completed their training, while 416 are not yet half way through. Call or telephone for Office Appointment.

LA SALLE EXTENSION UNIVERSITY 112 West 42d St. Telephone Bryant 8920. Evening or Saturday afternoon appointments arranged.

HOTEL EMPLOYEES wanted quick for resort, residential and commercial hotels; good salaries; we prepare you in few weeks' intensive training for any one of these positions, auditor, accountant, cashier, chief clerk, superintendent of service, head bellman, purchasing agent, steward, assistant steward, food checker, head waiter, laundry manager, restaurant, cafeteria, lunch room manager and other preferred positions; system indorsed by leading hotels; past experience unnecessary, bureau of employment service included; low terms; write for full particulars. Lewis Hotel Training School, Desk 110, Washington, D. C.

MAKE MORE MONEY

by working at the right job; find out now what your life work should be; get started in the right direction; from a study of the face our trained analyst can determine the work for which you are best fitted; our study is based on known scientific laws; come in and ask us all about it; booklet "K" on request. Merton Institute, Inc., 96 5th Av. (at 16th St.), N. Y. Tel. Chelsea 4054.

GOOD ENGLISH PAYS.

Good English, spoken and written, is a basic requirement for business success; most men and women need training in English sentence structure, vocabulary enlargement, punctuation, correct phrasing and style; call or telephone (Cortlandt 1465) for informative booklet, "Your English." Ask also for details of early evening class in Business English, now forming. Pace & Pace, 30 Church St., New York.

AUTOMOBILE INSTRUCTION—SPECIAL APRIL CLASSES.

4 and 8 week courses for owners, chauffeurs, mechanics, salesmen. Trial lesson and booklet free. Y. M. C. A., 1,117 Bedford Av., Brooklyn.

YOU MAY FIND

your opportunity in Accountancy. Day or evening classes are available at Pace Institute. Write for helpful booklet, "Your Post-War Opportunity," and Bulletin 25. Pace & Pace, 30 Church St., New York.

EARN $35-$100 A WK.—Learn motion picture, commercial and portrait photography; 3 months' course. Free Catalogue. N. Y. Inst. of Photography, 141 W. 36th, N.Y.; 505 State St. (opp. L. I. Terminal), Brklyn.

LEARN TO BE A CHAUFFEUR—Pleasant and profitable work; day and evening classes. Send for free booklet and visitor's pass. West Side Y. M. C. A., 302 West 57th.

LEARN motion picture and studio photography; earn $35 to $200 weekly; day, evening; easy payments. Brunel, 1,269 Broadway.

Employment Agencies.

AMERICAN EMPLOYMENT EXCHANGE, U. S. Realty Bldg., 115 BROADWAY.

EXCLUSIVE EMPLOYMENT AGENT FOR MANY OF THE LEADING CONCERNS IN NEW YORK—ACCOUNTANT, $10,000, experienced in large oil corporation shipping in own tankers; PURCHASING AGENT, $10,000, experienced buying furniture, bedding and carpets; EFFICIENCY MAN, $5,000; must be thoroughly accountant and preferably have worked with large efficiency engineers; ACCOUNTANT, $4,000, experienced in newspaper or advertising agency; CREDIT MAN, $3,000, experienced in silk and worsted yarns; ACCOUNTANT, $3,600, for South America; banking experience and knowledge of Spanish requisite; EXPORT MANAGER, $3,000 up, experienced packing for export; man of push; dry goods; also able to solicit; BOOKKEEPER, $28-$25; good double entry man, experienced in auto accessories line; good future uptown concern; BOOKKEEPER, $25-$23; clean-cut young man, 2 years' experience double entry system; large Brooklyn concern; $25-$23, large Jersey City concern, 2 years' double entry experience; good future; $25-$23, uptown 5th Av. manufacturing concern; high school education; 2 years' experience; good future; NIGHT AUDITOR, $125-$110 month; large uptown hotel; experienced man only; prefer engineer; STOCK CLERKS (2), $25-$23; knowledge of tools and machinery; Brooklyn concern; GENERAL CLERK, $28-25; slight knowledge of export; down-town concern; good future; $28-$25, downtown bank; good at figures; slight knowledge of stenography; good future; $25-$23, large Long Island manufacturing concern; knowledge of stock records; good opportunity; RECEIVING CLERK, $30-$25; night work, 4-1 A. M.; elderly man, some experience required; EXPORT CLERKS, $28-$25; experienced on return goods desk; large wholesale grocery concern downtown; STOCK LEDGER CLERK, $90 month; auto tire mfr.; good future; must be experienced at a stock ledger; ASSISTANT BOOKKEEPER, $25, downtown, good location; good opportunity for a clean-cut young man; $20 to start, downtown; good opportunity; sales ledger experience $20 to start; accounts payable ledger; good advancement; position downtown; STENOGRAPHER, $20 to start; downtown, good location; fine future; manufacturing concern; $90 month, R. R. company downtown; steel future; beginner preferred; CLERKS, $20-$17; insurance companies, $20; manufacturing concerns, $18-$20; banks, $17-$21; brokers, $17-$18; $21 offering good advancement to bright young men; OFFICE BOYS, $15-$13; a large number of good positions.

HAMILTON EMPLOYMENT SERVICE, H. C. HENRY. GAIL HAMILTON. 6 CHURCH ST.

One block west of Broadway, one block below Hudson Terminal Bldg., at Church and Cortlandt Sts.

FACTORY COST ACCOUNTANT—Must know small parts production; $3,600.

MANAGER—Must have grocery chain store executive experience; $3,000.

HEAD BOOKKEEPER—Must have supervised bookkeeping department; $3,080.

CHEMIST—College graduate; some experience; clean-cut man; $1,800.

SHIPPING CLERK—Foreign freight; some account and commission.

SALESMAN—Must know building trade and be producer; commission and $1,800.

STENO.—Rapid and clean-cut; $1,700.

BOOKKEEPER—Wall St. house; very good opening; $30.

BOOKKEEPER and TYPIST—Club within 20 minutes of New York City; room and board if very much desired; $100 month.

BOOKKEEPERS (2)—Manufacturing concern in Brooklyn; this is an opportunity to connect with a real high-grade concern; $30.

ASSISTANT BOOKKEEPERS (14)—In the following lines: Printing (2) commission (1) foodstuffs (2) securities (2) marine underwriting, (2) steamship, (1) chemicals, (1) hotel, (2) brokerage, all salaries of $25-$30.

STENOGRAPHERS (3)—(1) toy company (2) export, (1) neckwear, take charge small department; (1) asphalt, (4) film company, (1) engineering, (3) steamship, (1) construction, (1) hotel, at salaries of $25-$30.

HOUSE DETECTIVE—Large hotel; main and $150 month.

STOCK LEDGER CLERKS (2)—High-grade opening; $25.

TRAILER—Some foreign exchange experience; $25.

ASSISTANT TO CHIEF CLERK—Good future; $25.

CLERK—Some accounting experience; $25.

LEDGER CLERKS (7)—Salaries, $18-$22.

TYPISTS (3)—90th St., near subway; $20.

Cost, stock, time, general ledger, adding machine, payroll, &c. All sorts of companies; salaries, $17-28.

"HAMILTON SERVICE."

SPEAR & FREAR.

Employment Specialists, 110 Nassau St.

Manager of sale promotion department, clothing manufacturing experience, $7,500; brokerage, delivery blotter in cashier's cage, $45; mail clerk, $25; stock, record board boys, runners; confidential runner, aged 35-40, $25; ledger clerk for bond house; $25; roughs bank ledger clerk, $1,500 and lunches; typists, stenographers, for New York, $45. Registration free. Will move to 42 Broadway May 15.

F. X. GOGGIN AGENCY,

253 Broadway, conducted by former employment manager of Guaranty Trust & Western Electric Co.; offices and technical positions.

AUTOMOBILE EXCHANGE.

CADILLAC 1920 AMESBURY TOURING.
CADILLAC 57 SUBURBAN SEDAN.
CADILLAC 57 SPORT ROADSTER.
CADILLAC 57 SPORT 4-PASS.
CADILLAC 57 TOURING 7-PASS.
CADILLAC 57 VICTORIA 4-PASS.
CADILLAC 57 SUBURBAN SEDAN.
APPERSON 1920 SEDANETTE.
BUDDLE 1918 4-PASS. SPORT.
CUNNINGHAM 1919 SUBURBAN SEDAN.
CUNNINGHAM 4-PASS. SPORT.
DANIELS 1918 7-PASS. TOURING.
HUDSON 1920 4-PASS. SEDAN.
HUDSON 1919 SPORT MODEL.
LANCIA 1917 CUSTOM SEDAN.
LEXINGTON 1920 SEDAN.
LOCOMOBILE 1920 4-PASS. SPORT.
MERCER 1920 SPORTING 4-PASS.
MERCER 1920 SPEEDSTER.
MERCER 1920 SUBURBAN SEDAN.
MERCER 1918 SPORTING 4-PASS.
MERCER 1917 SPECIAL SPEEDSTER.
MURRAY 1918 Sport and Coupe.
NATIONAL Twin Six Special Speedster.
NATIONAL 1919 SEDAN, 7-PASS.
OWEN Magnetic Special Sport Sedan.
PACKARD 1920 Fleetwood 4-pass.
PACKARD 1919 Fleetwood Cloverleaf.
PACKARD 1918 FLEETWOOD ROADSTER.
PACKARD 1918 FLEETWOOD BROUGHAM.
PACKARD 1-25 SPECIAL SEDAN.
PACKARD 1918 TOURING 3-35.
PACKARD 1918 TOURING 3-25.
PACKARD 1917 FLEETWOOD ROADSTER.
PAIGE 1919 4-PASS. SPORT.
PHIANNA 1918 4-pass. Special Sport.
PHIANNA 1918 4-pass. Sedan.
PIERCE DELCO 48 TOURING, 7-PASS.
PIERCE DUAL 4-PASS. TOURING.
PIERCE 1918 LIMOUSINE 48.
ROLLS ROYCE 4-PASS. SPECIAL.
STUTZ 1919 4-PASS. SPORT.
STUTZ 1919 TOURING.
STUTZ 1919 6-PASS. TOURING.
STUTZ 1918, ALL MODELS.
100 Other Cars on Display.
ALL CARS GUARANTEED 6 MONTHS.
BURRELLE'S AUTO SHOW,
1,690 Broadway at 53d St. Phone Circle 3253.
Open Evenings.

CADILLAC 7-pass. Touring, 1919.
CADILLAC 1919 4-passenger.
CADILLAC 7-pass. Touring, 1917.
HUDSON 1920 4-PASS. SEDAN.
PACKARD 1919 Fleetwood Town Car, 1917.
STUTZ SPEEDSTER, 1918.
STUTZ ROADSTER, 1916.
FRANKLIN SEDAN, 1916.
OWEN MAGNETIC Touring, 1917.
LOCOMOBILE Limousine Landau, 6-48.
CHALMERS, AUBURN, TWIN-SIX, 1919.
MANY OTHERS.
LOBELL-AHORN, 247 West 55th St.

CADILLAC 1920 "59" 4-passenger; run 23 miles only; immediate delivery.
CADILLAC 1919 SEDAN.
STUTZ 1920 4-PASS. CLUBSTER.
STUTZ 1919 2-PASS. ROADSTER.
STUTZ 1918 4-PASS. SPORT.
FORD 1920 SEDAN.
PAIGE 1918 4-PASS. SPORT.
HUDSON 1918 7-PASS. TOURING.
HARRY A. BRENNER,
2,124 Broadway, at 74th St. Columbus 4077.
OPEN EVENINGS AND SUNDAY.

CADILLAC touring, Model 57, Series RH12, equipped with 1920 adjustable timing chains; perfect mechanical condition; mileage 12,000; price $6,100; present market value $8,500. Owner, 303 West 70th. Car on premises.

Cadillac Suburban Sedan, 1919-CC, 7-pass.
Cadillac Sub. Sedan, 1918, glass division.
Cadillac Touring, 1918, 7-passenger.
Get our prices before buying elsewhere.
CADILLAC AUTO EXCHANGE, INC.
Cor. 56th St. and 7th Av. Circle 5308.

CADILLAC—1918, 7-pass.; overhauled.
CADILLAC—1917, 4-pass. chummy sport.
CADILLAC—1917, 7-pass.; like new.
EDWARD G. KUHL,
103 West 57th. Circle 987.

CADILLAC VICTORIA,

genuine late 1918 Model 57; 4-pass.; wire wheels; excellent condition; bargain for $8,500. Blommaert, 1,828 Webster Av., near 170th, Bronx. Tremont 4462.

CADILLAC 1920 TOURING 7-PASS.

Run 3,200 miles; 6 wire wheels, 6 cord tires; many extras; sacrifice for $8,500. Rippeth, Hotel Cumberland.

CADILLAC 1920 TOURING 7-PASS.

Run 3,200 miles; 6 wire wheels, 6 cord tires; many extras; sacrifice for $8,500. Rippeth, Hotel Cumberland.

CADILLAC 1919, four-passenger sport. Behrman, 2,180 Broadway. Schuyler 3531. Open evenings.

CADILLAC

The Weather.

WASHINGTON, April 27.—The Western disturbance has advanced northeastward and Tuesday night its centre was over Lake Huron, and at the same time a secondary disturbance was over North Carolina. During the last twenty-four hours these disturbances caused general rains east of the Mississippi River. Another disturbance is making over the Rocky Mountain region, where it is attended by clouds, with local rains over Montana and Northern Wyoming.

Temperatures continue low for the season generally east of the Rocky Mountains, except along the South Atlantic Coast, and comparatively warm weather prevails on the Pacific Slope.

Killing frosts Tuesday morning over the Plains States and the Rocky Mountain region.

The outlook is for rain Wednesday in the North Atlantic States and the lower lake region, followed by generally fair weather Thursday in these districts. The weather will be generally fair elsewhere east of the Mississippi River during Wednesday and Thursday. The temperature will fall Wednesday in the South Atlantic States and it will not change decidedly in other districts east of the Mississippi River during Wednesday and Thursday.

FORECAST.

Northern New England—Rain Wednesday. Thursday clearing; no change in temperature.

Southern New England and Eastern New York—Rain Wednesday. Thursday fair.

Western New York—Local rains Wednesday. Thursday fair; not much change in temperature.

The temperature record for the twenty-four hours ended at 11 P. M., taken from the thermometer at the local office of the United States Weather Bureau, is as follows:

	1920.	1919.		1920.	1919.
3 A. M.	40	43	6 P. M.	46	57
6 A. M.	41	39	9 P. M.	46	59
9 A. M.	42	45	9 P. M.	44	53
12 M.	46	54	11 P. M.	42	54

This thermometer is 414 feet above the street level. The average temperature yesterday was 46; for the corresponding date last year it was 51; average on the corresponding date for the last thirty-three years, 53.

The temperature at 8 A. M. yesterday was 41; at 8 P. M. it was 44. Maximum temperature, 52 degrees at 4:15 P. M.; minimum, 40 degrees at 5:15 A. M. Humidity, 92 per cent. at 8 A. M., 90 per cent. at 8 P. M.

The barometer at 8 A. M. yesterday registered 29.95 inches; at 8 P. M. it stood at 29.78 inches.

Fire Record.

A. M.		Loss.
12:20	736 E. 163 St.; J. Pielburgh	Not given
3:15	40 Old Broadway; Chemical Composition Co.	Not given
3:35	722 E. 11 St.; Kuhne & Nester	Slight
5:45	182 Broome St.; Samuel Epstein	Slight
10:50	190 to 201 W. 10 St.; F. A. Parod	Not given
10:50	2,194 Villa Av.; Vincent Grico	Slight
11:00	244 Gleason Av.; Louis Guler	$100
11:15	173 E. 106 St.; Sam Witzner	Slight
P. M.		
2:10	8 James St.; Thomas Driscoll	Slight
2:15	1,197 Thieriot Av.; James Dillon	Slight
3:40	224 W. 22d St.; William Lyons	Slight
3:35	625 Lenox Av.	Not given
4:05	239 W. 37 St. (auto); Daniel Dwyer	$1,200
4:20	129 W. 53 St.	Slight
5:00	401 E. 15 St.; Frank Grandta	Slight
5:00	257 W. 126 St.	Not given
5:25	21 Washington Square North; W. J. Christie	Slight
6:30	55 E. 78 St.; Herbert Colfelt	Slight
7:15	915 Bowery; Harry Schlinsky	Slight
7:35	130 Av. D.; Adolph Rosenblut	Slight
7:30	43 E. 109 St.; Glickstein Bros.	Not given
7:55	417 E. 70 St.; V. Cuplin	Slight
8:25	54 W. 12 St.; W. McGaffney	Slight
9:50	450 W. 149 St.; J. Ward	Slight
9:55	125 Baxter St.; B'way Laundry Co.	Slight
10:20	89 Amsterdam Av.; Mary Purcell	Slight
10:45	19 Stanton St.; Goldberg & Solomowitz	Slight
10:45	230 W. 19 St.; Individual Drinking Cup Co.	Not given

The Civil Service.

Applications for typewriter-accountant, Grade 3 (Elliott-Fisher and Remington-Wahl), will be received until 4 P. M. on May 7. The minimum age is 18 years. The subjects of the examination will be: Practical test, duties and citizenship. Candidates must state which machine examination is desired. There is one vacancy in the Education Department at $1,740 a year.

United States.

An examination for Greek translator will be held on May 5. There is a vacancy in the Bureau of War Risk Insurance, Treasury Department, Washington, D. C., at from $1,200 to $1,400 a year. Entrance salaries, within the range indicated, will depend upon the qualifications of the appointees as shown in the examination.

PUBLIC NOTICES.

VIRGINIA—IF YOU REALIZED THE grief and agony you are causing your mother you would communicate with her. Please do so without delay or else call me at home, Kingsbridge 302, or office, John 5880. Edward.

REFINED COUPLE WISH TO ADOPT attractive, healthy girl, 1 to 3 years of age; excellent home and all advantages of education; write, giving all particulars; all replies confidential. Address J. I. C. N., P. O. Box 992, City Hall Station.

WANTED, STEAMER RESERVATIONS; first-class accommodations wanted on any steamer sailing between the 8th and 22d of May to any European port. Enterprise Trading Corp., 40 East 22d St.

BERNARD SCHWARTZ, AT 2,607 ATLANTIC Av., Brooklyn, has disposed of his store and fixtures to Oscar Dannemann.

HARRY C. HARFORD, RECENTLY EMployed Sungio Company; interesting information. M 380 Times.

TELEPHONE CONTRACT WANTED; WILL pay any price. Domestic Cloak and Suit Co., 112 West 30th.

L. S.—PLEASE REPORT YOURSELF AT once to me and save us trouble. P.A.

BANKRUPTCY SALES.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of DRAGON RESTAURANT CO., INC., also known as the PEKIN RESTAURANT, Bankrupt.

Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Wednesday, April 28, 1920, by order of the Court, at 10:30 A. M., at 47th Street and Broadway, Borough of Manhattan, assets of the above bankrupt, consisting of contents of a high-class restaurant, canned goods, meats, tea, coffee, &c.; a large assortment of silverware, crockery, glassware, kitchen utensils, ranges, ice boxes, electric washing machine, draperies, carpets, cash register, tables, chairs, exhaust fans, screens, chandeliers, spot light, electric fans and equipment, typewriter, safe, fixtures, &c.

CLIFFORD G. LUDVIGH, Trustee.

SAMUEL C. DUBERSTEIN, Attorney for Trustee, 68 Park Row, New York.

Above sale adjourned until Friday, April 30, same time and place.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of NATIONAL MOTOR EQUIPMENT CO., Bankrupt.

Chas. Shongood, U. S. Auctioneer for the Southern District of New York in Bankruptcy, sells this day, Wednesday, April 28, 1920, by order of the Court, at 2:00 P. M., at 838 Seventh Avenue, Borough of Manhattan, assets of the above bankrupt, consisting of Automobile accessories, safe, fixtures, &c.

SOLOMON S. LEFF, Assignee.

SHAINE & WEINRIB, Attorneys for petitioning creditors, 299 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.

In the Matter of POST VAN DER BURG COMPANY, New York, Inc. Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Tuesday, May 4, 1920, by order of the Court, at 10:30 A. M., at 42 Broadway, 14th floor, Borough of Manhattan, assets of the above bankrupt, consisting of office furniture, desks, cabinets, safe, fixtures, &c.

TAYLOR MORE, Receiver.

H. & J. J. LESSER, Attorney for Receiver, 170 Broadway, New York.

REFEREES' NOTICES.

SUPREME COURT, NEW YORK COUNTY. —GEORGE E. WARREN, et al., Plaintiffs, against —SECOND AVENUE RAILROAD COMPANY IN THE CITY OF NEW YORK, et al., Defendants.

TO ALL CREDITORS OF THE SECOND AVENUE RAILROAD COMPANY IN THE CITY OF NEW YORK, DR. OF CHARLES R. CHALMERS, THE RECEIVER, THEREOF, OR OF ANDREW E. KALBACK, JOHN BRAYER AND GEORGE W. LINCH, HIS PREDECESSORS AS SUCH RECEIVER:—

PLEASE TAKE NOTICE that pursuant to an interlocutory judgment made and entered herein on the 13th day of April, 1920, a hearing will be held on the 17th day of May, 1920, before John C. Clark, Esq., the referee duly appointed by said interlocutory judgment, at his office, No. 149 Broadway, in the Borough of Manhattan, City of New York, at 10:30 o'clock in the forenoon, for the purpose of taking proof as to the various liens and claims against or upon the property, premises, rights, interests and franchises belonging or appertaining to the Second Avenue Railroad Company in the City of New York, and for the further purpose of taking proof and determining the respective priorities of such liens as among themselves and with respect to the lien of the certificates of indebtedness hereinbefore issued by the receivers herein, and also to take proof as to the amount due the plaintiffs herein for principal and interest of said certificates of indebtedness held by them, and to take proof of the specific property, premises, rights, interests and franchises covered by the liens of said certificates.

Dated, New York City, April 20th, 1920.

JOHN C. CLARK,
Referee.

SHIPPING AND MAILS.

Miniature Almanac for Today.

(By the U. S. Coast and Geodetic Survey.)

Sun rises ..... 5:59 | Sun sets 7:48

THE TIDES.

	High Water. A.M.	P.M.	Low Water. A.M.	P.M.
Sandy Hook	4:51	5:26	11:15	11:45
Governors Island	5:33	6:08	11:50	12:20
Hell Gate	7:49	8:17	1:48	2:10

Arrived—Tuesday, April 27.

SS Utca, Greenock, April 14.
SS Columbine, Shields, March 24.
SS City of St. Joseph, Gibraltar, April 11.
SS Siberian Prince, Leith, April 14.
SS J. T. Cuneo, Antilla, April 20.
SS Clare, Mayaguez, April 21.
SS Cornelia, San Juan, April 22.
SS Belvedere, Naples, April 6.
SS Lake Larga, Matanzas, April 21.
SS Ponce, San Juan, April 21.
SS Lake St. Regis, St. Lucia, April 17.
SS Carib, Hamburg, April 9.

Incoming Steamships.

DUE TODAY.

Kroonland	Southampton	April 20
Regina d'Italia	Naples	April 10
Minnesota	Southampton	April 12
Montebello	Newcastle	April 7
City of Chester	London	April 10
Wheaton	Antwerp	April 6
Sacramento	Huelva	April 9
West Queechee	Fayal	April 12
Tarantia	Gibraltar	April 13
Lepanto	Hull	April 6
Tyan	Gibraltar	April 13
Hyanthies	Havre	April 11
Montserrat	Havana	April 10
Mar Mediterranis	Bilbao	April 7
Morro Castle	Havana	April 24
Champion	Gibraltar	April 16
Vardulia	London	April 15
Birah	Para	April 14
Vasari	Liverpool	April 16

DUE TOMORROW.

St. Paul	Southampton	April 20
Manchuria	Southampton	April 19
Mercury	Antwerp	April 15
Fort Victoria	Bermuda	April 27

DUE FRIDAY.

Mesaba	London	April 16
Oskimore	London	April 14
Roman Prince	Havre	April 16
Gen. O. H. Ernst	Colon	April 22

Outgoing Steamships.

SAIL TODAY.

	Mails Close.	Vessels Sail.
Lygenafjord, Bergen	9:30 A.M.	2:00 P.M.
Byron, Buenos Aires	7:00 A.M.	10:00 A.M.
Martha Washington, Rio Janeiro	8:00 A.M.	12:00 M.
Port Hamilton, Bermuda	7:30 A.M.	11:00 A.M.
Zulia, Porto Rico	9:30 A.M.	12:00 M.
Vesla, Santo Domingo	10:00 A.M.	1:00 P.M.

SAIL TOMORROW.

Aidan, Rio Janeiro	7:00 A.M.	10:00 A.M.
Panama, Colon	12:00 M.	4:00 P.M.
Port Bouker, London	——	12:00 M.
Duncuitha, Callao	——	12:00 M.
Georgianna Weems, St. Thomas	——	12:00 M.
Santiago, Demerara	——	12:00 M.
Ledan, Barbados	——	12:00 M.
Lake View, Cayenne	——	12:00 M.
Sligy, Trieste	——	12:00 M.

SAIL FRIDAY.

Re d'Italia, Naples	12:00 M.	3:30 P.M.
Blue Triangle, Las Palmas	12:00 M.	3:00 P.M.
Bruyere, Bahia	7:00 A.M.	10:00 A.M.
Matena, Grenada	8:00 A.M.	11:00 A.M.
Glenaffric, Buenos Aires	12:00 M.	3:00 P.M.
Eglantin, Antwerp	——	12:00 M.
Casalona, Helsingfors	——	12:00 M.
Navarino, Antwerp	——	12:00 M.
Romney, Manchester	——	12:00 M.
Jefferson County, Alexandria	——	12:00 M.
City of Winchester, Auckland	——	12:00 M.

SAIL SATURDAY.

Lorraine, Havre	8:30 A.M.	12:00 M.
New Toronto, Lagos	12:00 M.	3:00 P.M.
Belvedere, Patras	10:00 A.M.	2:00 P.M.
Mar Mediterraneo, Hamburg	10:00 A.M.	1:00 P.M.
Pastores, Port Limon	7:00 A.M.	11:00 A.M.
Monterey, Havana	8:30 A.M.	12:00 M.
Ponce, San Juan	8:30 A.M.	12:00 M.
Francis, Para	9:00 A.M.	12:00 M.
Iroquois, Turks Island	9:30 A.M.	12:00 M.
Gen. H. F. Hodges, Haiti	——	3:00 P.M.

Reported by Wireless.

SANDY HOOK, N. J., APRIL 27.

SS Kroonland, steaming from Southampton, was signaled; due late April 28 or early April 29. Red Star Line.

Foreign Ports.

Arrived.

SS Baltic, at Liverpool, April 27.
SS Ranenfjord, at Christiania, April 19.
SS Wakulla, at Havre, April 23.
SS West Esajan, at Shanghai, April 25.
SS Danebrog, at Bilbao, April 19.
SS Clan Macgillivray, at Samarang, April 18.
SS Mexico (Fr.), at Neufapwasu, April 15.
SS Norwich City, at Dunkirk, April 23.
SS Courageous, at Antwerp, April 23.
SS Gladiator, at Montevideo, April 24.
SS Tuscan Prince, at Kobe, April 24.
SS Gaelic Prince, at Singapore, April 26.

Sailed.

SS Auburn, from Antwerp, April 21.
SS Avare, from Pernambuco, April 23.
SS Sudbury, from Rio Janeiro, April 22.
SS Verentia, from Avonmouth, April 25.
SS Exeter City, from Bristol, April 26.

Passed.

SS Atlantic Sun, New York for Savona, passed Gibraltar.

Transpacific Mails.

Connecting mails close at G. P. O. and City Hall Stations at 6 P. M. as follows:

Japan, Korea, China, Siam, Cochin China, Netherlands East Indies and Philippine Islands, via Vancouver and Victoria, B. C.—SS Empress of Asia..May 1
Hawaii, Japan, Korea, China, Siam, Cochin China, Netherlands East Indies and Philippine Islands, via San Francisco—SS Shinyo Maru.....May 2
Hawaii, via San Francisco—SS Wilhelmina .....May 6
Japan, Korea, China, Siam, Cochin China and Netherlands East Indies, via Seattle—SS Endicott.....May 8
Hawaii, Samoan Islands, Australia and specially addressed mail for New Zealand, via San Francisco—SS Somoma..May 13

Pacific Mails.

Postmaster Patten announces that mails of the following dates—Hingkong, March 30, Shanghai, April 2, Kobe, April 5 and Yokohama, April 9—which arrived per steamer Monteagle, were dispatched east from Seattle on April 24 and are due in New York today.

Army Orders and Assignments.

Special to The New York Times.

WASHINGTON, April 27.—The War Department published the following orders today:

Medical Corps.

Smith, Capt. W. A., to Antwerp, then to Cobiens, Germany.
Sessman, 1st Lt. M. C., to Hosp. No. 41, Fox Hills, N. Y., relieving Maj. G. M. Edwards, who will proceed to Letterman Hosp.
Bluestone, 1st Lt. D. H., to Lakehurst Prov. Ground, relieving Capt. C. Day, who will proceed to Hosp. No. 41, Fox Hills, N. Y.
Allan, 1st Lt. H. W.; Mayer, 1st Lt. J. P.; Parker, 1st Lt. C. C., Jr., and Hilpath, 1st Lt. P. C., hon. discharged.

Coast Artillery.

Harrison, Capt. R. C., to Letterman Hosp.; sick.
Henry, Capt. A. V., and Walsh, Capt. J. J., hon. discharged.

Engineers.

Howell, Maj. R. F., to Nashville, Tenn.
Zinck, Capt. K. J., and Gray, 1st Lt. J. W., hon. discharged.

Infantry.

Ripley, Maj. H. A., assigned to 24th, Camp Furlong.
Roberts, Capt. L. T., retired.

Quartermaster Corps.

Godwin, Capt. H. O., will assume duty as Const. Qm. for Ft. Myer, relieving Capt. P. P. Matte, Cav.
Skellie, 1st Lt. C. H., to Ft. Leavenworth as Asst. to the Const. Qm.

Air Service.

Cotton, Capt. C. S., and Cleary, 1st Lt. C. J., hon. discharged.

Miscellaneous.

Malone, Capt. R. J.; Blakeslee, 1st Lt. E. D., P. A., Medart, 1st Lt. J. S., San. Corps, and Dilion, 1st Lt. E. K., Dent. Corps, hon. discharged.

Resignations.

Raborg, Capt. P. C., Cav.
Hankey, Capt. D. C., M. C.
Sturtz, 1st Lt. C. B., F. A.

Leave.

Fleischhauer, Maj. W. G., Inf., 2 mos.
Griggs, 1st Lt. D. G., C. A. C., 1 mo.

Naval Orders.

Special to The New York Times.

WASHINGTON, April 27.—The Bureau of Navigation published the following navy orders today:

Kerrick, Comdr. C. S., to Great Lakes, Ill.
Turnbull, Comdr. A. D., to the Fox.
Brewer, Lt. S. B., to the Fox.
Burhen, Lt. R., to the Gilmer.
Kinne, Lt. M. T., to the Idaho.
Ray, Lt. H. J., to the Walker.
Harwood, Lt. E. J., to the Quincy.

UNITED STATES SUPREME COURT.

Special to The New York Times.

WASHINGTON, April 27.—In the Federal Supreme Court today William E. Butler of New York was admitted to practice, and these proceedings were taken:

616—The First National Bank of Canton, Pa., appt., v. J. V. Williams, Comptroller, &c. Mandate granted for apiee.

305—The Northwestern Mutual Life Ins. Co., v. I. H. Johnson. Continued, by agreement of counsel.

306—Nat. Life Ins. Co. of Montpelier, Vt., v. A. M. Miller, adr., &c. Continued.

308—J. Field, appit., v. the U. S. Continued.

256—S. W. Scott et al., piffs., v. I. V. W. Booth. Argument continued. Leave granted to file additional brief, on motion of counsel for piffs.

308—B. Sullivan et al., appits., v. J. Kidd. Argued for apiee. and submitted for appits.

280—G. C. Beidler, appit., v. the U. S. Argument commenced.

Adjourned until tomorrow.

Cal for April 28: Nos. 240, 292, 231, 291, 302, 307, 310, 313, 314 and 317.

Caribbean cruises

15 to 23 days at sea on a ship of the GREAT WHITE FLEET

LONG, lazy days at sea, cruising to the lands where America began — the West Indies, Panama, Central and South America. No better vacation anywhere in the wide world! Quaint sights, interesting peoples; the wonder country of the Western Hemisphere.

Go this Summer on a ship of the Great White Fleet. Sixteen out of twenty-three days spent on the cool ocean. See Havana, Cuba, Panama and the Panama Canal, Costa Rica, and its wonderful capital San Jose, perched high in the hills.

Or, if you prefer, go by way of Jamaica—garden spot of the West Indies—Panama and Colombia, visiting the walled city of Cartagena, where the Spaniards stored their gold in the days of the buccaneers; Puerto Columbia, beautiful Barranquilla and Santa Marta.

Great White Fleet Cruises, fifteen to twenty-three days, leave New York and New Orleans twice each week. Ask your local ticket or tourist agent, or write direct for free illustrated folder.

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S. S. COMAL
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Returning From Galveston May 12

New York to Galveston
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Steamer calls at Key West; connecting for Havana, Miami, etc. Connecting at Galveston for Arizona, New Mexico, California, etc.

Details regarding subsequent sailings, reservations and tickets at
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NEW YORK—HAVRE

LA LORRAINE	May 1—May 29	
	June 26—July 24	
LEOPOLDINA	May 11—June 15	
FRANCE	May 15—June 8	
	July 7—Aug. 5	
LA SAVOIE	May 22—June 19	
	July 17—Aug. 14	
ROCHAMBEAU	May 27—July 1	
	Aug. 7—Sept. 4	
LA TOURAINE	June 4—July 6	
	Aug. 16—Sept. 14	
LAFAYETTE	July 2—July 31	
	Aug. 28—Oct. 9	

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ON THE METROPOLITAN LINE
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CAPE COD CANAL
Perfect daylight view of this famous waterway. Leave Pier 18, North River, foot of Murray St., at 5 P. M.
FARE $5.65 INCL. WAR TAX
Using Oil Fuel---Express Speed
ALWAYS IN SIGHT OF LAND
ALL THE WAY BY WATER

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Daily Sailings
from Pier 31, N. R.
(at Desbrosses St.), 6 P. M.
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Due Albany 6 o'clock following morning. Direct rail connections at Albany to all points North, East and West.
Express Freight Service. Autos Carried.
HUDSON NAVIGATION COMPANY
Phone Canal 9000.

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To Boston

Lv. Pier 14, N. R., Fulton St., Daily
Eastern Standard Time 4:30 P. M.
Daylight Saving Time, 5:30 P. M.
Splendid Steamers—Splendid Service
Orchestra on each steamer.

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ALL OUTSIDE STATEROOMS, $1.65 TO $3.24.
Above prices include war tax.
Boat Leaves Pier 29 North River, daily and Sunday at 5:30 P. M. (Daylight-Saving TIME).
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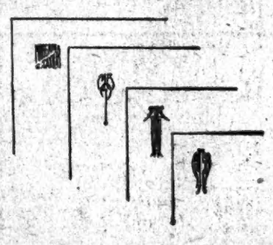

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CITY CHAMBERLAIN ATTACKED BY CRAIG

Mayor Suggests His Plea to Abolish Office Has Too Much Animus.

ARGUMENTS GROW HEATED

Queens President and Ex-Senator Saxe Lead Defense—Expect Hylan's Veto.

At a hearing in the City Hall yesterday on bills affecting the city passed by the Legislature, the entire time was consumed with a discussion of the bill abolishing the office of City Chamberlain and incorporating it with the Controller's office. Much opposition to the measure developed and at times the Mayor, Controller Craig, Borough President Connolly of Queens and others had heated arguments.

The Controller made a long plea to the Mayor to sign the bill, asking the Mayor to give him the same co-operation as he, the Controller, had given the Mayor during his administration. The Mayor suggested that there seemed to be too much animus in the Controller's attitude favoring the bill which caused the Controller to remark: "This is a public measure and is of no personal concern to me. By his own action the present Chamberlain has brought the Legislature to approve the bill."

After the hearing the Mayor gave no indication as to what his decision would be, but it was understood that he will veto the bill. This action will kill the bill as the Legislature, having adjourned, cannot pass it over the veto. The Mayor is said to take the attitude that it is desirable to continue the Chamberlain's office as a check upon the Finance Department. The hearing was opened for the opposition by former State Senator John Godfrey Saxe, who was requested by the Chamberlain to appear for him.

Mr. Saxe declared that the bill was a "ripper bill," and consisted in inserting for the word "Chamberlain" wherever it appeared in the Charter of the city the word "Controller." He said it proposes to "strike off the head of the Chamberlain, leaving the balance of the department with its officers and machinery intact," and that it proposes to create a hitherto unknown monopoly in the office of the Controller by conferring upon him powers which have always been exercised by two distinct officials.

President Connolly declared that instead of the Chamberlain's office being abolished, it should be given more power and "teeth." "The idea seems to have gone forth," said the Queens President, "that the Chamberlain had been interfering with the Controller, and that money deposited in the city depositories was deposited by the Chamberlain's wishes and not by the banking commission of the city."

Controller Craig declared that it was all the fault of the Chamberlain that the was recently adjudged in contempt of court.

The Mayor remarked that he thought the court was to blame for not finding this out and the Controller replied that he thought the higher court would upset the decision. The Controller denied that the bill had been rushed through the Legislature during its closing hours, but said it had been introduced in the early part of February and had been on the Mayor's desk for the last fifteen days.

LARKIN GUILTY OF ANARCHY.

Jury Out Only an Hour—Sentence to be Imposed Monday.

James Larkin, Irish radical, was found guilty of criminal anarchy in the Criminal Branch of the Supreme Court yesterday. Larkin conducted his own trial and there was a belief among the lawyers and spectators that a feeling of sympathy might result in a disagreement. The jury returned its verdict after considering the evidence not more than an hour. Justice Bartow S. Weeks said he would sentence Larkin next Monday.

Larkin concluded his rôle as his own lawyer by making almost innumerable requests which he asked Justice Weeks to incorporate in his charge to the jury.

Justice Weeks found that practically all the requests had been already covered. He expressed belief that in the preparation of the list Larkin had had the assistance of a lawyer despite his pose of conducting his own case.

Larkin is the second radical to be convicted of criminal anarchy in New York County, the first being ex-Assemblyman Benjamin Gitlow.

BARS PREMIUM ON SUGAR.

Combination Sales Prohibited by Department of Justice.

Upon his return yesterday from Washington, where he attended the conference of heads of sugar refineries with Attorney General Palmer, A. W. Riley, chief investigator of the Flying Squadron of the Department of Justice, announced that the manager of a chain of stores who had been reported as conducting "combination sales" with sugar had been interviewed during the day by a Department of Justice agent and had stopped the practice. Mr. Riley added that no store in the city will be allowed to require patrons to buy other articles in order to obtain sugar.

Bank Teller Pleads Guilty.

William H. Rose, formerly paying teller of the Broadway Savings Institution, 5 Park Place, who lives at the Hotel Navarre, pleaded guilty in General Sessions yesterday to the theft from that institution of $23,995.74 on June 4, 1918. He will be sentenced May 1. It was said that Rose, who was formerly active in local Republican politics, had made complete restitution.

Colby to Aid Jewish Campaign.

The Greater New York appeal for Jewish war sufferers will start its $7,500,000 campaign next Sunday night with a "hunger dinner" at the Hotel Biltmore, at which Secretary of State Bainbridge Colby will be the principal speaker.

MAIL PLANE BURNS IN FALL IN JERSEY

Crashes Into the Treetops When Fog Obscures Mountain—Engine Sparks Ignite Gas.

PILOT BRUISED AND SHAKEN

Machine and 350 Pounds of Postal Matter Destroyed in Park in West Orange.

A United States mail plane, flying from Washington to Heller Field in Newark yesterday, crashed to earth in Llewellyn Park, West Orange, N. J., caught fire and was destroyed with 350 pounds of air mail. Wesley J. Smith, of San Francisco, the pilot, escaped with only a few cuts and bruises and a bad shaking.

A heavy fog overhung that part of New Jersey and Smith got slightly off his course. He was flying near the ground and had no idea he was in direct line with the Orange mountain until the underside of his wings brushed against the tree tops on the mountain side. He tried to shift his controls to ascend but failed.

The machine fell on the farm of George Merck, just east of Prospect Avenue. The gasoline tank was twisted apart and, as the engine still was racing away, sparks from the ignition system ignited the fumes. In a second the whole craft was ablaze. Smith managed to crawl from the wreckage and run to a safe distance before the flames shot out from all sides.

The noise of the crash brought several farmers, who took the aviator to the home of Howard Greenleaf, where a physician administered first aid. He then was able to go by automobile to the Newark flying field.

Postmaster James D. Moriarty of West Orange searched vainly in the undergrowth near the wreck for the mail bags.

Sues Interchurch Movement.

Tali Esen Morgan, who directed the chorus in "The Wayfarer," presented at Madison Square Garden in December by the Interchurch World Movement of North America, filed suit in the Supreme Court yesterday against that organization for $7,500. He claims $2,500 back pay due on his contract calling for $5,000 for drilling the chorus, and wants $5,000 additional because the defendant did not keep its agreement to provide accommodations for 1,000 singers, to supply a robing room for the singers and to give each singer who rendered services voluntarily two tickets for the pageant.

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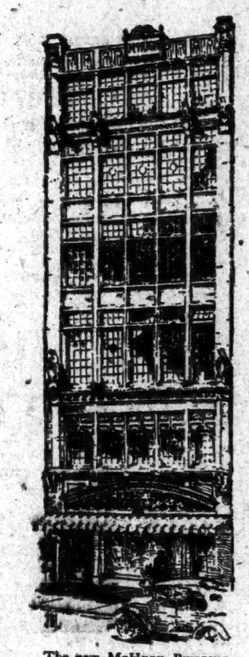

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